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## CHAPTER 28

ACCOUNTING REPORTS2801 GENERAL

The Department of Defense Financial Management Regulation (DoDFMR), Volume 6 provides DoD components with the policies, regulations, and procedures for accounting reports. However, until all DoD installation/activity level publications, including directives, instructions, regulations, and manuals have been incorporated into the DoDFMR, this chapter provides additional reporting requirements.

2802 RESPONSIBILITIES

280201. The senior official at the accounting activity will ensure all reports are accurately prepared, properly reconciled, contain all the necessary information, and are submitted on time. The senior official will ensure amounts in the general ledger accounts support the required reports. The senior official will also ensure memorandum data required for reports are submitted to the Defense Finance and Accounting Service (DFAS) Center for Sustaining Forces - Indianapolis, and that all feedback reports received from the Center are reconciled and corrected.

280202. The accounting activity will prepare, distribute, analyze, and reconcile all accounting reports as directed in the DoDFMR and this publication.

280203. The accounting activity will provide timely information to the serviced activity in order to ensure the effective use of funding authority provided:

- A. Provide accounting reports to the serviced activity upon request. Coordinate with the serviced activity to confirm information requirements. Provide reports electronically, if possible. Hard copy reports should only be necessary for year-end certification. Also, serviced activities will make maximum use of data queries in order to reduce transmission of hard copy reports.
- B. Provide a daily set of fund status reports and information on transactions-in-process, when required by the serviced activity.
- C. Report abnormal balances or questionable account balances to the serviced activity and request assistance in resolving if necessary.
- D. The accounting activity will also provide to the serviced activity any installation or command managerial analysis reports requested. This will include accessible files.
- E. The accounting activity will generate automated aged reports for outstanding unliquidated obligations and advances using accounting systems or data queries as required. Coordinate with the serviced activity to provide the information electronically. Notify

the serviced activity when a travel advance has no corresponding obligation. The serviced activity should provide information to resolve this condition.

280204. The accounting activity will develop a year-end data processing schedule which will include the necessary processing cycles and status reports for closing the fiscal year.

280205. The serviced activity will review all accounting reports for abnormal conditions and discrepancies. They will report material discrepancies to the accounting activity for correction prior to report submission. Contact the accounting activity if an abnormal condition is not corrected within 45 days. The serviced activity will request general ledger trial balances as needed and ensure the general ledger accurately reflects the financial posture of the activity.

280206. The DFAS Center for Sustaining Forces - Indianapolis will receive, edit, validate and consolidate the reports for final submission. The Center also provides data to the Major Commands (MACOMs) and the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA(FM&C)) for review and analysis.

280207. MACOMs will exercise oversight of command resource management programs and communicate areas of concern to the DFAS Center for Sustaining Forces - Indianapolis.

### 2803 GENERAL REPORTING REQUIREMENTS

280301. The Electra correction process allows accounting activities to correct the edit errors and abnormal conditions in their monthly and year-end status reports. It also allows the field accounting systems to be updated prior to the assurance and certification of the year-end reports. It ensures agreement between the installation level systems and the DFAS Center for Sustaining Forces - Indianapolis' departmental level system. Correct the Electra edit table errors first, then resolve and process corrections for the out-of-balance and abnormal conditions in the TABs. The cutoff for Electra corrections is 1800 hours, Indianapolis time of the 6th workday following the end of the accounting month.

280302. Reconcile the general ledger reports with the subsidiary ledgers to ensure accuracy and completeness. Generate general ledger trial balances from the accounting system in which they have been accumulated to ensure they are supported by processed transactions. Verify the accuracy of the general ledger accounts during, and at the end of the accounting period and before the preparation of reports. Report abnormal balances or questionable account balances to the serviced activity, and request assistance in resolving if necessary.

280303. When footnotes or memorandum data are required and hardcopy is not required, transmit the information by E-mail or fax.

280304. The source of data for all accounting reports will be the accounting database, which must be the official source of fiduciary and management information.

280305. Request corrections of reported data to your point of contact (POC) at DFAS Center for Sustaining Forces - Indianapolis by E-mail or telephone. Follow-up any corrections made by telephone with written or electronic support.

280306. Report all transactions in the accounting period in which they occur. This includes funding, commitments, obligations, orders, earnings, purchase of assets, liabilities, income, expense, accruals, and expenditures (disbursements and collections).

280307. Report all amounts in U.S. dollars.

280308. Report information separately according to classification. This includes unobligated, unliquidated, unfilled orders, accounts receivable, expenses, transfers-in, donations, reimbursements, revenue, and gains.

280309. Report unrestricted cash (for example, imprest funds, petty cash, change funds, custodial funds, etc.) separately from restricted cash imposed through law, regulation, or agreement (for example, amounts on deposit as compensating balances, certificates of deposit, cash in escrow, etc.)

280310. Report any purchased property, plant, equipment and depreciation as assets and invested capital.

280311. Report all loan guarantees whether funded or not.

280312. Report income and expenses on the accrual basis (that is, in the period incurred) regardless of the time period when payment is received or made (for example, salaries and contract/vendor payments).

280313. Report all material adjustments to prior-year reports as prior-year adjustments in the general ledger. This includes errors in prior-year financial statements such as:

A. Mathematical errors in statement preparation, or information supporting the statements.

B. Errors in the application of accounting principles.

C. Errors using or interpreting information that existed at the time the prior-year statements were developed.

280314. Report transfers of the organizations, appropriations, or funds included in the financial reports. See Chapter 2 of this regulation for further guidance.

#### 2804 FEEDBACK FILES AND REPORTS

The DFAS Center for Sustaining Forces - Indianapolis will provide feedback files and reports to the accounting activity for analysis and correction (see Chapter 29 of this regulation). Review these files reports and take appropriate action to ensure correction in the current accounting period. Provide questions to your POC at the DFAS Center for Sustaining Forces - Indianapolis by E-mail, fax, or telephone. Coordinate with the serviced activity when changes or corrective actions are required.

## 2805 DISCLOSURES

The full disclosure concept requires complete identification of all significant items affecting accounting records and reports. To comply with the full disclosure concept, disclose amounts of assistance awards to be made in future periods. Assistance awards are discussed in Comptroller General Decision B-20672, September 24, 1982 (61 CG 637).

## 2806 YEAR-END

Year-end reporting instructions will be incorporated into the DoDFMR, Volume 6. DFAS Center for Sustaining Forces - Indianapolis will provide POCs, due dates, and any additional information by annual correspondence.

## 2807 FUND STATUS REPORTS

### 280701. Status of Approved Resources Report (RCS CSCFA-218).

A. Overview. The RCS CSCFA-218 report is a primary report prepared by accounting activities to provide fund status data to DFAS Center for Sustaining Forces - Indianapolis. The requirements apply to all Army-funded activities reporting to DFAS Center for Sustaining Forces - Indianapolis, and it includes all funds managed by the U.S. Army.

B. Frequency and Due Date. Submit this report to arrive at DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) or, for Army Security Assistance reports, to DFAS-Denver (DFAS-DE), Security Assistance Accounting Operations (IRAD), by 1800 hours EST on the 3rd workday of the month following the end of the reporting period. Submit the report via file transfer protocol (FTP)/electronic file transfer and hard copy if requested. Corrections to any field reported data may be requested by telephone to DFAS Center for Sustaining Forces - Indianapolis, or for Army Security Assistance to DFAS-DE/IRAD. Requests for changes will be accepted until 1500 hours EST on the 8th workday following the end of the reporting period. All requests for changes will be supported by written follow-up via Fax or other electronic means.

### C. Report Preparation Instructions.

1. Use the RCS CSCFA-218 to report annual program, funds available, commitments outstanding, obligations, recoveries, expenses, undelivered orders, accounts payable, advances, disbursements, and management information at the Army

management structure (AMS) level prescribed in DFAS-IN Manual 37-100-FY. Cumulative fiscal year-to-date (FYTD) balances are required for activities receiving current year (CY) funds or having a beginning unobligated or unliquidated balance.

2. Report all foreign currency impacted obligations, recoveries, disbursements and unliquidated obligation (ULO) balances in accordance with instructions in paragraph 1605 of this regulation. For valid country codes, see DFAS-IN Manual 37-100-FY.

3. Include expired account execution until closed. Do not include closed accounts. Identify funds received, obligations, and payments made in unexpired accounts subject to the one percent limitation separately using "C" in the program year of the respective report record.

4. The only reports required for foreign military sales (FMS) are those listed in Section 1. Refer to the DoDFMR, Volume 15, Security Assistance Policies and Procedures, for additional information on FMS.

5. Following is a list of schedules that make up the basic report:

a. Section 1--Source of Funding--Direct.

(1) Schedule 1--Primary Data.

(2) Schedule 2--Expenses (not required for FMS).

(3) Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations.)

(4) Schedule 4--Annual Schedule of Unobligated Funds and ULOs. Submit ULOs for foreign currency fluctuation (FCF) and FMS basic symbols 1081, 1082, 1084, and 8284 only.

(5) Schedule 5--Foreign Currency Fluctuation (not required for FMS).

(6) Schedule 6--FMS ULOs Reviewed and Recovered.

(7) Schedule 7--Schedule of Accrual Data-FMS.

b. Section 2--Sources of Funding--Funded (includes Defense Working Capital Fund-Supply Management Army (DWCF-SMA), and Conventional Ammunition Working Capital Fund (CAWCF)).

(1) Schedule 1--Primary Data.

- (2) Schedule 2--Expenses (not required for DWCF-SMA).
- (3) Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations).
- (4) Schedule 4--Annual Schedule of Unobligated Funds and ULOs. Submit ULOs for FCF and FMS basic symbols 1081, 1082, 1084, and 8284 only.
- c. Section 3--Sources of Funding--Automatic.
- (1) Schedule 1--Primary Data.
- (2) Schedule 2--Expenses.
- (3) Schedule 3--Quarterly Schedule of Obligations and Recoveries (Deobligations).
- (4) Schedule 4--Annual Schedule of Unobligated Funds and ULOs. Submit ULOs for FCF and FMS basic symbols 1081, 1082, 1084, and 8242 only.
- d. Section 4--Military Personnel Expenses/Unfunded Depreciation.
- e. Section 5--Functional Cost Account Data.
- (1) Schedule 1--All Functional Cost Account Data except appropriated fund (APF) support to Morale, Welfare, and Recreation (MWR).
- (2) Schedule 2--APF Support to MWR.
- f. Section 6--Management Information.
- ★ (1) Schedule 1--Management Decision Package/Special Operations Decision Package (MDEP/SODP) Execution Data.
- g. Section 7--Annual Certified Report--Schedule of Approved Program/Funds and ULOs. Submit ULOs for FCF and FMS basic symbols 1081, 1082, 1084, and 8242 only.
6. Sources of Data. The sources of data for this report are the accounting activity's finance and accounting records and the management information received from supported activities.
7. Submission Requirements. Submit report data by FTP/electronic

file transfer to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) as follows:

a. Monthly.

- (1) Primary data.
- (2) Expenses.
- (3) Military personnel expenses/unfunded depreciation.
- (4) Obligation adjustments.
- (5) Civilian end strength and civilian man-months.
- (6) Functional cost account data except APF support to

MWR.

★

- (7) MDEP/SODP execution data.

(8) Submission for FMS. Submission for FMS should be in the same format as the year-end certified report submission. Accrual data must be identified as within/outside government with subtotals at the country/case and country level with totals by allotment serial number (ASN). Hardcopy reports are not required unless specifically requested by DFAS-DE/IRAD.

b. Quarterly. Includes all monthly requirements with obligations, recoveries, and accrual data (from primary data) identified as within/outside the U.S. Government.

c. Semiannually (March and September). APF support to MWR (current year appropriations only).

d. Annually.

- (1) Monthly and Quarterly Requirements.

(2) Unobligated and ULO Balances (Schedule 4 of Sections 1, 2, and 3 of the report). ULOs include FCF and FMS basic symbols 1081, 1082, 1084, and 8242 only. FMS must submit, in addition to the Schedule 4, a separate Schedule 6 for each ASN which breaks down the reported amounts between FMS direct cite, administrative allotments, and Security Assistance Organization (SAO) allotments.

(3) Section 7. The certified year-end report will include, at a minimum, appropriation, limit, fiscal station number (FSN), ASN, operating agency (OA), annual program, available funds/authority, obligations, recoveries (deobligations),

disbursements, unobligated funds and ULOs (for FCF and FMS basic symbols 1081, 1082, 1084, and 8242 only). (FMS data must be submitted at the country/case/line level.) Consolidate data on the certified report by the limit and AMS level prescribed in DFAS-IN Manual 37-100-FY for all appropriations other than FMS.

(4) Other Requirements. Other requirements as specified by separate correspondence. Refer to the current fiscal year-end closing guidance for additional information.

D. Format and Sample Report. Formats for the FTP/electronic file transfer submission are shown in Tables 28-1 to 28-4. Suggested hardcopy report formats and preparation instructions for the various schedules are illustrated in Figures 28-1 to 28-10.

280702. APF Support to MWR Activities Reports. The Office of the Secretary of Defense (OSD) requires appropriated fund obligations and manpower reporting of MWR support arrayed by the MWR programs shown in AR 215-1. Reports are used to track execution against MWR ceilings. MWR reports include the following:

A. RCS CSCFA-218, Section 5, Schedule 2.

1. Overview. This report is used by DA to provide OSD with detail execution data showing APF support to MWR.

2. Frequency and Due Date. This is a semi-annual report, due to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) by 1800 hours EST on the 3rd workday of the month following the reporting period. This report should be submitted via FTP and hard copy if requested to DFAS Center for Sustaining Forces - Indianapolis.

3. Report Preparation Instructions. Preparation instructions for Section 5, Schedule 2 of the RSC CSCFA-218 report are in paragraph 280701 of this regulation. All MWR functional cost account (FCA) codes will be reported including obligations for FCA codes RP\*\*\*, RRD\*\*, and RTP\*\*. Report non-reimbursable MWR obligations with FCA codes (for CY appropriations only). by OA, AMS, FCA, and element of resource (EOR). Since OSD requires program level reporting for MWR, all reports sent directly to DFAS Center for Sustaining Forces - Indianapolis must cite the MWR program code in the second and third positions of the FCA.

4. Format and Sample Report. The format is provided in Table 28-3.

B. Military Strength Report. The Military Strength Report shows the MPA portion of the MWR ceiling by identifying military personnel by grade, strength, and whether full or part-time. The MWR Military Strength Report is submitted to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) quarterly.

C. MWR Personnel Strength Report. The MWR Personnel Strength Report shows the number of military and civilian (APF and non-appropriated fund (NAF) personnel working in MWR activities and programs. It is used to provide manpower information to OSD. It is submitted semiannually in accordance with instructions provided in AR 215-1.

280703. RCS DD-COMP(M)471 (Overobligation Incurred Under Section 3732, Revised Statutes) Report.

A. Overview. This paragraph provides reporting requirements and procedures when obligations are incurred in excess of available funds in procuring or furnishing specified services or items.

B. Frequency and Due Date. The responsible commander will report the overobligation to the next higher headquarters by the fastest means possible. The report must arrive within 10 days after the end of the month in which the overobligation occurred.

C. Report Preparation Instructions.

1. The responsible commander will send a letter through command channels to the Office of the Assistant Secretary of the Army, ATTN: SAFM-FO., and will include:

- a. Accounting classification of the funds involved.
  - b. Name of the organization where the overobligation occurred.
  - c. Amount of the overobligation.
  - d. Date the overobligation occurred.
  - e. Name and position of the individual authorizing the overobligation.
  - f. Description of the cause and circumstances that warranted the overobligation.
  - g. Listing of the items procured (for example, clothing, subsistence, fuel, quarters, transportation, or medical supplies).
  - h. Date the funds were received to cover the overobligation.
2. The commander also will request funds to cover the overobligation.

280704. RCS 1179-TD-AN (Statement of Financial Condition (Unfunded Contract Liability)) Report.

A. Overview. This report provides unfunded liability data by appropriation, on contracts where terms exceed 12 months.

B. Frequency and Due Date. Submit the report to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCB/IS) at year-end as specified in the year-end instructions. Negative reporting is required.

C. Report Preparation Instructions.

1. The report includes:

a. The expected recurring annual rental on long-term leases not immediately recorded as an obligation, the expected annual cost of existing unobligated multi-year procurement contracts, plus the expected unobligated annual cost of any other long-term contract.

b. The range of the remaining life of the contracts included in the amount reported in subparagraph 1 above; for example, 1 through 5 years.

c. The cost of the remaining portion of the contracts. Report the best estimate of the expected total cost that is not subject to immediate recording as an obligation but will eventually be incurred as an obligation under the terms of the contracts included in the amount reported in subparagraph 1 above.

d. The total number of contracts included in the amount reported in subparagraph 1 above.

2. The source of data is the installation records.

D. Format and Sample Report. Prepare the report in the letter format provided in Figure 28-11.

280705. Status of Funds or Reimbursement, U.S. Air Force Allotments to U.S. Army (RCS HAF-ACF-7801).

★ A. Overview. The purpose of this report is to provide the status of Air Force allotments to the Army. All activities receiving an allotment of funds from the Air Force will submit this report.

B. Frequency and Due Date. The report is due monthly, not later than 0900 hours, recipient's local time, on the 9th workday of the month following the month being reported. Negative reporting is required. If there is no activity for the allotment during the

reporting month, submit the same figures that were reported on the previous report. The report is to be submitted via FTP. The format and explanations for data content are illustrated in Tables 28-5 and 28-6. The routing indicator code (RIC) is RUVEGAA, and the content indicator code CIC is FFEB

C. Report Preparation Instructions.

1. The RCS HAF-ACF-7801 report is required from each accounting activity receiving funds directly from the U.S. Air Force. Prior to accepting the allotment of funds or reimbursement authority, or any other cross-service funding agreement, the receiving activity must obtain permission in writing from DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHDA/IS). After receiving the cross-service allotment of funds or reimbursement authority, prepare the status of funds or reimbursement report monthly. Show the amounts reported as either cumulative FYTD, or end-of-period balances. Should DFAS-DE, or the allotter request a change in the reporting requirement, DFAS-AHDA/IS should be contacted for assistance.

2. The fund authorization document (FAD) received from the U.S. Air Force allotter is the source of fund availability and limitations involved. Record the execution data (that is, accrued expenditures, commitments, collections, orders filled and unfilled), obtained from the same source files or documents used to determine the status of funds or reimbursements for Department of the Army (DA) allotments.

3. Use the following equations to verify the propriety of values reported.

a. 
$$\text{FYTD obligations, equal undelivered orders outstanding,} \\ \text{minus undelivered orders outstanding at the beginning of FY, plus accrued expenditures unpaid,} \\ \text{plus accrued expenditures paid.}$$

b. 
$$\text{End-of-period ULOs equal undelivered orders outstanding,} \\ \text{plus accrued expenditures.}$$

c. 
$$\text{Accounts payable equal accrued expenditures unpaid.}$$

d. 
$$\text{Orders received FYTD equal unfilled orders end-of-period,} \\ \text{minus unfilled orders beginning-of-period, plus filled orders (uncollected), plus cumulative} \\ \text{collections.}$$

e. 
$$\text{Earnings FYTD equal undelivered orders outstanding at} \\ \text{beginning of FY, plus filled orders (uncollected), plus cumulative collections.}$$

f. 
$$\text{Receivables equal filled orders (uncollected).}$$

g. Unobligated/uncommitted funds available equal cumulative allocations, minus commitments outstanding, minus undelivered orders outstanding, minus accrued expenditures unpaid, minus accrued expenditures paid.

h. Unused annual expense authority equals annual expense authority, minus accrued expenditures unpaid, minus accrued expenditures paid.

i. Unused annual reimbursement authority equals anticipated reimbursements (total), minus filled orders (uncollected), minus cumulative collections, minus unfilled orders end-of-period.

D. Format and Sample Report. The format and explanations for data content are illustrated in Tables 28-5 and 28-6.

280706. Status of Reimbursements Report (RCS CSCFA-112).

A. Overview. This report provides information concerning the status of reimbursable activity.

B. Frequency and Due Date. The Status of Reimbursements Report, Parts I and II, are due on a monthly basis for all reimbursement activities by 1800 hours, recipient's local time, on the 3rd workday following the end of the reporting period. Parts III through VIII are due quarterly by 1200 hours, recipient's local time, on the 3rd workday following the end of the reporting period. A narrative analysis of the installation public debt structure is due semiannually January 15th and July 15th for all outstanding debts as of December 31st and June 30th respectively. Submit the reports to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) via FTP/electronic transfer.

C. Report Preparation Instructions. Include a narrative analysis of the installation public debt structure addressing all debt over 90 days old by appropriation, detail RSC, amount of debt, and a narrative explaining actions taken to eliminate those debts and methods being used to avoid future delinquent debts. The activity to be reported includes the annual reimbursement program, orders received, reimbursements earned, reimbursements collected, accounts receivable, unfilled orders, and debt management data. Include expired account execution data until closed. Do not include closed accounts. The accounting activity providing accounting support to the installation performing the reimbursable work will prepare this report. Any collection that: (1) cannot be identified and processed as a liquidation of a specific receivable, or (2) cannot be identified with a complete accounting classification, should be accounted for and reported as undistributed collections (citing account number P9966), until all elements of the accounting classification can be determined. The following should be noted:

1. Sources of Data. The sources of data for this report are the accounting activity's records.

2. Part I (Funded Reimbursements) and Part II (Automatic Reimbursements). Data for reporting on the execution of the reimbursement programs is obtained from the appropriation reimbursement ledger or its equivalent. Funding authorization documents are the source of funded reimbursement authority. A copy of the format and preparation instructions are provided in Figure 28-12.

3. Parts III through VIII (Report on Receivables Due from the Public).

a. Obtain data reported in these sections from the accounts receivable ledgers or their equivalent. This report includes data on accounts receivable, aging, write-offs, interests, penalties, and administrative charges for all public debts. A sample narrative analysis required for Parts III through VIII is provided in Figure 28-13. Preparation instructions for Parts III through VIII are provided in Figure 28-14.

b. In addition provide the following information by fax to DFAS Center for Sustaining Forces - Indianapolis at 317-510-1113. Report the information below for all Department 21 appropriations in one total amount (not by appropriation). Report the information for Department 97 appropriations having Army limits by appropriation and limit.

(1) Delinquent Debt in Wage Garnishment. Report the number and dollar amount of delinquent debt for which your activity is currently (as of the close of the quarter) pursuing administrative wage garnishment. Do not report debt that has been collected. Wage garnishment is the process of withholding amounts up to 15 percent of an employee's disposable pay and the paying of those amounts to a creditor. Amounts withheld from an employee's disposable pay to satisfy a debt that the person owes the government are considered internal offsets (see paragraph (2) below).

(2) Collections by Internal Offset. Report the current FYTD number and dollar amount of delinquent debt collected through an internal offset. Internal offset is the process of withholding money payable by the government to, or held by the government for, a person or entity to satisfy a debt that the person or entity owes the government.

(3) Delinquent Debt in age categories 6-10 years and over 10 years. Report any receivables currently (as of the close of the quarter) remaining open on your records for 6-10 years or over 10 years. Do not report debt that has been collected.

4. Data should be reported at the AMS level prescribed in DFAS-IN Manual 37-100-FY by detail RSC for all appropriations. Report DWCF-SMA reimbursements on Part I.

5. Table 28-7 reflects the TRCs required for Parts III through VIII. Aging codes for use in Parts III through VIII, Sections II and III are reflected in Table 28-8. A hard copy is not required for parts III through VIII unless required by DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCB/IS).

D. Format and Sample Reports. The formats for Parts I and II are illustrated in Figure 28-12. The format for the narrative analysis requirement of this report is illustrated in Figure 28-13. Preparation instructions for Parts III through VIII are shown in Figure 28-14. Tables 28-8 and 28-9 provide the formats for FTP/electronic file transfer report submission.

280707. DWCF Supplemental Accounts Receivable Report.

A. Overview. The DWCF Supplemental Accounts Receivable Report shows accounts receivable balances for each business area regardless of the dollar amount.

B. Frequency and Due Date. Submit the report monthly by 1200 hours, Indianapolis time on the 3rd workday following the end of the reporting period. Submit the report by mail to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 East 56<sup>th</sup> Street, Indianapolis, IN 46249-1325, or contact your reporting POC for the current fax number.

C. Report Preparation Instructions. Report all accounts receivable balances regardless of dollar amount. Submit only one report per business area. There are two subcategories under “unbilled.” In both subcategories the transactions have not been billed to a customer. When the unbillable amount exceeds \$50,000 and remains unbillable for more the 30 days, provide a separate statement indicating the reason the item is unbillable and identify the party considered responsible for correcting the condition.

D. Format and Sample Report. Prepare the report according to the format in Figure 28-15.

280708. DWCF Statement 4A (Inventory Status and Transaction Statement).

A. Overview. This reports provides the status of DWCF inventory accounts.

B. Frequency and Due Date. This report is prepared annually (September) and is due fifty calendar days following the end of the period being reported. DWCF Home Offices will submit an original and three copies. Submit the report by mail to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 East 56th Street, Indianapolis, IN 46249-1325, or contact your reporting POC for the current fax number. In addition, a copy should be mailed to Headquarters Department of the Army (HQDA), Attn: DALO-RMI, Wash DC 20310-0533 and Commander, U.S. Army Material Command, Attn: AMCRM-FPR, 5001 Eisenhower Avenue, Alexandria, VA 22333-0001.

C. Report Preparation Instructions. DWCF activities will prepare the report from general ledger account balances and supply records. Before submitting the report, perform the line and column verifications listed in Figure 28-16. Table 28-10 shows the correlation of Statement 4A to RCS CSGLD-1438 (Quarterly Stratification Report).

D. Format and Sample Report. The format for the report is at Figure 28-16.

280709. DWCF Statement 6 - Reimbursable Issues Report.

A. Overview. This report is prepared by Army Working Capital Fund (AWCF)-SMA activities showing the reimbursable issues by source of reimbursement.

B. Frequency and Due Date. The report is prepared annually (September) and is due at the home or sub-home office by the 15th calendar day following the end of the reporting period. The report is then submitted to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCB/IS), by the 50th calendar day following the end of the reporting period in original and three copies. Submit the report by mail to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 East 56th Street, Indianapolis, IN 46249-1326, or contact your reporting POC for the current fax number. In addition to the hard copies, data should also be submitted via FTP/electronic file transfer in accordance with the format provided in Table 28-11.

C. Report Preparation Instructions. The information is obtained from the general ledger account balances and supply records of WCF Processing Centers at the intermediate/installation level activities reporting to the DFAS Center for Sustaining Forces - Indianapolis. Additional guidelines/preparation instructions are provided in Table 28-12.

D. Format and Sample Report. The report format is illustrated in Table 28-11.

2808 FOREIGN CURRENCY REPORTS

See the DoDFMR, Volume 6A, Chapter 7.

2809 GENERAL LEDGER TRIAL BALANCE REPORTS

280901. Overview. The purpose of the general ledger trial balance report is to provide all real, budgetary, and nominal account balances monthly for General Funds and Army Working Capital Funds to DFAS Center for Sustaining Forces - Indianapolis.

280902. Frequency and Due Date. Reports are due at DFAS Center for Sustaining Forces - Indianapolis not later than 1200 hours, Indianapolis time, on the 3rd workday following the end of the month being reported.

280903. Report Preparation Instructions. Report submissions from installations and activities are used by DFAS Center for Sustaining Forces - Indianapolis for balancing and preparing various Department of the Army-level reports, such as the Federal Agencies' Centralized Trial Balance System (FACTS), addressed in the DoDFMR, Volume 6A, paragraph 0508. Prepare the general ledger trial balance report for General Funds and the report for Army Working Capital Funds at the level shown below:

A. Appropriation (Department, FY, Basic Symbol). This level includes Disbursing Office (DO), cash (21X9999). The field activity processing disbursements and/or collections for centrally managed allotments (CMAs), must report this expenditure activity. All other CMA activity must be submitted by the OA responsible for managing the allotment.

B. Limitation. Only submit limit level data for Department 97 appropriations other than FMS 97X8242.

C. OA. Also report interfund disbursements, cross-disbursements and Transactions For Others (TFOs) citing OAs AA, 00, 90, and 99.

D. ASN. Only submit allotment serial data for funds allotted to Army.

E. FSN.

280904. Format and Sample Report. Send reports by FTP file transfer using the formats shown in Tables 28-13 and 28-14. Use RIC, RUFEDGL and CIC, AFAA when sending reports.

## 2810 SPECIAL PURPOSE REPORTS

281001 Status of Accounts Receivable From Foreign Obligors (RCS 0105-TD-QU).

A. Purpose. The Status of Accounts From Foreign Obligors report provides information to Defense Security Assistance Agency and the U.S. Treasury on foreign indebtedness. The report includes the amount of outstanding bills and any amount in arrears unless specific credit terms have been authorized in the country-to-country agreement or similar document.

B. Frequency and Due Date. The report is due by close of business on the 20th calendar day following the end of the calendar quarter. Army activities will submit the report to by mail to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 E 56th St, Indianapolis, IN 46249-1301, or contact your reporting POC for the current fax number.

C. Report Preparation Instructions. This report is prepared in narrative format as follows:

1. The report includes all outstanding foreign accounts receivable except:

a. Delinquent foreign accounts receivable transferred to the DoD Components' servicing DFAS Center for collection

fuels division receivables

- b. Defense Working Capital Fund (DWCF) stock activity

- c. Airlift service industrial fund receivables

- d. Foreign Military Sales (FMS) receivables.

2. There are two types of obligors:

- a. Official. There are five types of official obligors:

- (1) Central governments or their departments (ministries) or components

- (2) Political subdivisions (states, provinces, departments and municipalities)

- (3) Foreign central banks

- (4) Other institutions (corporations, development banks, railways and utilities) when one of the following applies:

- (a) The budget of the institution is subject to the approval of the U.S. Government.

- (b) The U.S. Government owns more than 50 percent of the voting stock, or more than one-half of the members of the board of directors are Government representatives.

- (c) In the case of default, the U.S. Government or central bank would become liable for the debt of the institution.

- (5) Official multinational organizations.

- b. Private. All debtors other than official obligors (for example, individuals).

D. Format and Sample Report. The narrative format is provided in Figure 28-17.

281002. Memorandum Data for Forest Products Program Report

A. Overview. The purpose of the Memorandum Data for Forest Products Program Report is to submit an analysis of actual income and expenses related to the forest products programs. The report applies to all DoD components engaged in forest programs.

B. Frequency and Due Date. Submit the quarterly analysis of actual income and expenses with memorandum data as part of the RCS CSCFA-218 report (see paragraph 280701 of this regulation). It is due 10 workdays after the end of the quarter. The consolidated Corps of Engineer Report is due 45 calendar days after the end of the quarter.

C. Report Preparation Instructions. The report may be submitted in narrative format. District Engineer Offices must also identify cumulative sales to applicable installations/facilities for which forest products were sold, the county and acreage. Cumulative expenses (obligations) incurred by the District Offices must also be prorated on the basis of level of effort to all installations and facilities involved in the program and served by that office.

1. Accounting activities should forward their reports to DFAS Center for Sustaining Forces - Indianapolis for consolidation. Mail the report to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 E 56th Street, Indianapolis, IN 46249, or call your reporting POC for the current fax number.

2. District Engineer Offices should forward their reports to the United States Army Corps of Engineers, USACE (CERM-FA-M), 20 Massachusetts Avenue NW, Washington, DC, 20314-1000, for consolidation.

D. Format. The format for this report is provided in Figure 28-18.

281003. Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report  
(RCS DD-COMP(A) 1570).

A. Purpose. This report provides HQDA the reimbursable and nonreimbursable acquisitions and transfers and exchanges of logistics support supplies and services between the U.S. Army and the forces of NATO. See the DoDFMR, Volume 6 for more information concerning this requirement.

B. Frequency and Due Date. This report is an annual report and is due by November 15th of each year. Submit the report by mail to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS, 8899 East 56th Street, Indianapolis, IN 46249, or contact your reporting POC for the current fax number. Information copies of this report should also be submitted to the Unified Combatant Command and Headquarters Department of the Army (HQDA) (DALO-PLO), Washington, DC 20310-0523.

C. Report Preparation Instructions.

1. The report will include a description of each U.S. Army implementing arrangement entered into that was in effect during the preceding fiscal year (FY), as well as those either in effect or expected to be in effect in the current FY. The following information should be included in this description:

a. A report by appropriation or fund account of the dollar value of prior fiscal year reimbursable acquisitions and transfers under each implementing arrangement. Annotate the method of pricing, either reciprocal or nonreciprocal. Prepare the report in the format illustrated in Figure 8-7 of the DoDFMR, Volume 6A.

b. A report by appropriation or fund account of prior fiscal year non-reimbursable acquisitions and transfers under each implementing arrangement. Army activities will submit two transaction reports, one with transaction type NILR (Nonreimbursable Issue of Logistics Support), and the second with transaction type NRLR (Nonreimbursable Receipt of Logistics Support), in the format illustrated in Figure 8-8 of the DoDFMR, Volume 6A.

2. The report will include a description of each U.S. Army implementing arrangement that is either in effect or is expected to be in effect in the current FY. The description will include, by appropriation or fund account the estimated dollar value of current FY acquisitions and transfer, both reimbursable and non-reimbursable. Use the formats illustrated in the Figures 8-7 and 8-8 of the DoDFMR, Volume 6A.

D. Format. The formats illustrated in Figures 8-7 and 8-8 of the DoDFMR, Volume 6A will be used for this reporting requirement.

★ 281004. Condition 3 Negative Unliquidated Obligation (NULO) Report.

A. Purpose. The report will provide NULO balances for all condition 3 cases. Condition 3 cases are those disbursements in excess of obligations at the document level.

★ B. Frequency and Due Date. The Condition 3 NULO report is to be submitted on a monthly basis and is due by the 5th workday following the month being reported. Negative reports are required.

C. Report Preparation Instructions.

★ 1. The sources of information for this report are the installation finance and accounting records. Report all condition three NULOs from the month of discovery until properly resolved or reestablished as refunds receivable.

2. A separate file is required for NULOs disbursed through the Mechanization of Contract Administration Services (MOCAS) system. Document and maintain the method used to identify MOCAS versus non-MOCAS transactions. Do not include MOCAS NULOs in your non-MOCAS NULO submission.

3. A narrative analysis of significant items and balances is also required. Address upward material changes from the previous month of the lessor of 10 percent or 25 million dollars in the analysis. This only applies to the total amount on the report. Do not address changes in each appropriation or age code.

4. Accounting activities will submit NULO reports to DFAS Center for Sustaining Forces - Indianapolis by e-mail to DDA\_EST@dfas.mil. The file name is HCMXXXXX(XXXXX=your fiscal station number (FSN)) for non-MOCAS, and CCMXXXXX for MOCAS) The FSN is a five position field. Zero fill all blanks and convert all files to ASCII prior to e-mail submission. Contact your reporting POC if necessary, and e-mail all narratives.

D. Format. The format for e-mail transmission of the NULO report is provided in Tables 28-15, 28-16 and 28-17.

281005. Monthly Problem Disbursement Report 3B.

A. Purpose. This report provides the number and amount of obligations made by the accounting activity on behalf of the fund holder.

B. Frequency and Due Date. Submit this report monthly by the 8th workday of the month following the reporting period. Negative reports are required.

C. Report Preparation Instructions. Report detail obligations entered IAW the DoDFMR, Volume 3, Chapter 11 on behalf of your customers. Report, separately for UMDs and NULOs, the number and dollar amount of individual obligations made based on obligation documents, and number and dollar amount of individual obligations made based on disbursement documents. Include only those obligations entered during the current reporting month; this is not a cumulative FYTD report. Submit report by e-mail to DDA\_EST@dfas.mil. Attach the report as an ACSII text (.txt is the extension) file. The file name is 3BXXXXXX (XXXXXX is your fiscal station number (FSN)). Use a zero in the first position if you have a five position FSN.

D. Format. The format can be obtained in excel at the following web sites: <https://dfas4dod.dfas.mil/centers/dfasin/library/> and <http://www.asafm.army.mil/dfas/>. Look in the FY 2001 policy implementation messages, important information section, for the Monthly Problem Disbursement Report 3b. There are four separate worksheets in this file: General Info, Control Record, Detail Record, and Negative Record.

281006. Report of Costs in Support of Secret Service for Protective Assistance (RCS DD-COMP (SA) 1466).

A. Purpose. This report provides costs incurred by DoD Components in support of the U.S. Secret Service for protective assistance as required by 18 U.S.C. 3056 and Public Law 94-524.

B. Frequency and Due Date. The RCS DD-COMP (SA) 1466 is due semiannually for the periods ending March 31st and September 30th by the 15th calendar day following the end of the semiannual reporting periods (April 15th and October 15th). The consolidated Corps of Engineer Report is due by the 25th calendar day following the end of the semiannual reporting periods.

C. Report Preparation Instructions. Accounting activities should report the total costs incurred by civilian, military, and all other support categories. Identify these costs by personnel services and benefits; subsistence and quarters; travel and transportation of persons; transportation of things; rent, communications, and utilities; other services, supplies, and materials; capital assets; and all others. Additional information regarding DA support of the Secret Service for protective assistance may be found in Army Regulation (AR) 1-4, Employment of Department of the Army Resources in Support of the United States Secret Service. The following guidelines should be adhered to in reporting data in support of the RCS DD-COMP(SA)1466:

1. Accumulate costs incurred from the accounting records of the installation providing support. Accumulate and record the full cost of DA resources furnished under an approved Secret Service request in the accounting records of the installation. The term "full cost" as used in this regulation means both the direct and allocable indirect costs of support furnished the Secret Service, whether the support is permanent or temporary. Separately cost each approved Secret Service request and annotate a copy (for retention by the command providing the support) to identify the official receiving protection and the date, location, and DA resources involved.

2. Use a spreadsheet type format, which can be a computer application, for protective assistance provided each individual, to report required detail data listed below. A suggested spreadsheet format is shown in Figure 28-19.

3. Identify all data elements as either "reimbursable" or "non-reimbursable." All support requested by the Secret Service for carrying out its protective mission is reimbursable unless specifically exempted. Base reimbursements on "incremental" costs. This is a departure from normal inter-agency reimbursement practices that call for reimbursement for all costs incurred in providing services that are beyond the agency's mission. Prepare and submit a bill (payment required by check) for all reimbursable support furnished to the Secret Service to the following address: Chief of Finance and Accounting, Finance and Accounting Branch, Financial Management Division (Room 768), 1800 G Street, N.W., Washington, DC 20223. The applicable servicing accounting office will record an accounts receivable until collection is received. Even though not all costs are non-reimbursable, report all costs provided on the RCS DD COMP (SA) 1466 report.

4. In determining support costs to the U.S. Secret Service for reimbursement, refer to the governing regulations referenced in the appendices to this report. A cost computation table is at Table 28-18.

5. For each person provided protective assistance, the following data elements are required for each detail report:

- a. Name of organization providing service.
- b. Name of person for which protective assistance is provided.
- c. Travel start and finish dates. Use MMDDYY format.
- d. Trip location-report city and state. Do not report an airport location.
- e. Personnel services and benefits which include total compensation and benefits. Report military and civilian separately and report if reimbursable or non-reimbursable.

(1) Military Personnel. Establish costs based on hours worked times the officer or enlisted man-hour rate (calculated on the annual composite standard rates provided by the applicable servicing DFAS Center at least annually) accelerated to cover leave, holiday, and certain other personnel costs. Acceleration factors are provided with the composite rates.

(2) Civilian Personnel. Establish costs based on hours worked times the employee's basic hourly rate accelerated to cover leave and government contributions.

f. Subsistence and quarters (military and civilian). Report military and civilian separately and report if reimbursable or non-reimbursable.

(1) Subsistence. If provided by appropriated fund dining facilities, use meal rates specified by the applicable servicing logistics office. Apply the surcharge to all meals to ensure full costing for food preparation and service as well as the raw food costs.

(2) Quarters. Costed by the furnishing activity (use civil engineer or public works department and housing office records to make an estimate of the costs). Establish costs based on the net payments made by the quartered, such as visiting officer quarters (VOQ) payments.

g. Cost travel, transportation of persons, per diem, and other authorized personnel expenses at the entitlement amounts authorized by the Joint Travel Regulation (JTR) and Joint Federal Travel Regulation (JFTR). Use actual payment vouchers, when available, to report these costs. Report military and civilians separately and report as reimbursable or non-reimbursable.

h. Cost transportation of things (that is, supplies, materials, and equipment) at amounts payable or paid or estimates if payable amounts are unavailable. Request transportation rates from the Military Traffic Management Command (MTMC) in order to make reasonable estimates. Report costs as reimbursable or non-reimbursable.

i. Cost rent, communication, and utilities using local rates determined/provided by installation budget personnel, engineers, or housing personnel. Information management officers will provide the costs for communications, if applicable. Report costs as reimbursable or non-reimbursable.

j. Other services, supplies, and materials. Cost consumable materials and supplies at the standard catalog price. Cost contractual services at the acquisition price for the goods or services provided, plus the cost of any related contract administration. Cost motor vehicle (U.S. Government owned) at the average rate per mile in accordance applicable governing regulations referenced in the appendices to this report. GSA leased vehicle rates are provided at least annually. Report all costs under this column as reimbursable or non-reimbursable.

k. Capital assets. Cost loaned plant and equipment (investment items other than aircraft) based on computing an annual rent, which is the sum of the annual depreciation plus interest on the investment. The amount of interest on the investment is determined by applying the interest rate to the "net book value", which is acquisition cost plus cost of addition less depreciation. The interest rate published in OMB Circular A-94, uses a 10 percent annual rate. Report all costs under this column as reimbursable or non-reimbursable.

l. Other (specify). List any other costs not listed. These costs must be separately identified and reported as reimbursable or non-reimbursable.

6. In determining support costs to the Secret Service for reimbursement, refer to AR 1-4. For other services, supplies, and materials, cost Army fixed wing aircraft and helicopter usage based on the rates published at least annually.

7. At the end of each spreadsheet, prepare a summary for the periods ending March 31st and September 30th by each accountable activity. Use summary totals, except under "Total costs incurred" and show these four items: "Temporary Support to President and Vice President - not reimbursable"; "Other non-reimbursable support"; "Total non-reimbursable support"; and "Total reimbursable support." The cost categories personnel services and benefits, subsistence and quarters, and travel and transportation of persons must identify if costs are for military or civilian. Each spreadsheet will have a "Total" line for reimbursable and non-reimbursable support.

8. The report should be mailed to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS 8899 East 56th Street, Indianapolis, IN 46249, or contact your reporting POC for the current fax number.

D. Format. The format for the DD-COMP(SA)1466 is illustrated in Figure 28-19.

281007. Inter-Service and Intra-Service Problem Disbursement Report.

A. Purpose. This report provides DFAS Center for Sustaining Forces - Indianapolis and DFAS-HQ with visibility over the volume of disbursements made by other than the accounting activity for the funds cited on the disbursement. DFAS-HQ will use this information to highlight current field operations who generate high levels of “for others” disbursements, and also to monitor compliance with guidance limiting “for others” disbursements. Report analysis will focus on the reasons for the payment and the feasibility of changing to a “for self” payment process.

B. Frequency and Due Date. Submit this report for all Army problem disbursements by the 19th calendar day of the month following the end of the reporting month.

C. Report Preparation Instructions.

1. Definitions.

a. Inter-Service disbursements occur when the disbursing activity and the accounting activity for the transaction are under different DFAS Centers.

b. Intra-Service disbursements occur when the disbursing activity and the accounting activity for the transaction are under the same DFAS Centers.

2. Payment Type. Categorize the disbursements into the following six types:

a. Travel. Includes temporary duty (TDY) advances and settlements, permanent change of station (PCS) advances and settlements including househunting, temporary quarters subsistence expense (TQSE), real estate expense reimbursements, relocation income tax allowance (RITA) payments, dislocation allowance payments, local travel/vicinity mileage, and do-it-yourself (DITY) household goods moves.

b. Vendor/Contract. Includes payment of invoices and any PPA interest penalties for purchase/delivery orders, blanket purchase agreements (BPAs), Not-to-exceed Requirements Contracts, Centrally Billed Accounts (e.g., American Express and IMPAC), and reimbursement of imprest funds.

c. Transportation. Includes payments for non-temporary storage of household goods, government bills of lading (GBLs), Commercial Bills of Lading (CBLs), military transportation authorizations (MTAs), government transportation requests (GTRs), Government Excess Baggage Authorization Tickets (GEBATs), and meal tickets. Break

these out between U.S. Transportation Command (USTRANSCOM) transportation and all other transportation.

d. Civilian Pay. Includes regular salary payments and out-of-cycle payments (e.g., special payments, advance payments, beneficiary payments for unpaid compensation, refunds of indebtedness overpayments, advances of allowance such as temporary quarters subsistence allowance and living quarters allowance, etc.).

e. Military Pay. Includes regular salary payments and out-of-cycle payments (e.g., special payments, advance payments, bonuses, refunds of indebtedness overpayments, advances of allowances, such as basic allowance for quarters, temporary living allowances (TLA), etc.).

f. Reimbursable. Includes SF 1080 and SF 1081 transactions associated with reimbursable agreements (e.g., military interdepartmental purchase requests (MIPRs)) where a disbursing station symbol number (DSSN) processes a “for self” collection into the service providing activity’s funds and a “for others” disbursement charging the funding activity’s funds.

g. Other. Includes disbursements which do not fall within the scope of any of the previous types (e.g., personal property loss/damage claims). Identify “Other” disbursements in the narrative portion of the DSSN report.

3. Appropriation. Includes Treasury Index/Department, FY, Basic Symbol and Limit/Subhead (if applicable).

4. Disbursement Data. Prepare a report for each DSSN that processed inter-service and intra-service disbursements. The report will reflect disbursements made for each accounting activity on whose behalf the DSSN made disbursements or processed disbursement adjustments. The report will group inter-service reports separately from intra-service reports. For example, if a DSSN made disbursements for two inter-service accounting activities and two intra-service accounting activities, there would be two reports within the inter-service grouping (by payment type) and two reports within the intra-service grouping (by payment type). Within the “inter-service” section of the report, group the accounting activity reports by affiliated Center (e.g., all “CL” AAAs followed by all “IN” FSNs, etc.). A summary DSSN report will follow these reports and provide a summary by inter-service and intra-service (by payment type) and also a total (by payment type) for the DSSN.

5. Prepare a separate narrative analysis of inter-service and of intra-service disbursements for each DSSN/accounting activity report. The analysis will include why the payments were made (considering the DFAS Center for Sustaining Forces - Indianapolis “for others” disbursement policy). The narrative will also identify the types of payments included in the “Other” payment type category.

6. Submit this report to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHCB/IS by e-mail to dda\_est@dfas.mil.

D. Format. The report will consist of disbursement data in the MS Excel format shown in Figure 28-20 and a narrative in MS Word.

#### 2811. INTERNATIONAL BALANCE OF PAYMENTS (IBOP) REPORT

See the DoDFMR, Volume 6A, Chapter 13.

#### 2812 CASH REPORTS

##### 281201. Statement of Interfund Transactions Report (RCS Treas-1061)

A. Overview. This report is required of all accounting activities reporting to DFAS Center for Sustaining Forces - Indianapolis that have interfund reimbursements. The report consists of all interfund summary billing records (SBRs) generated during a reporting month. DFAS Center for Sustaining Forces - Indianapolis uses these records in preparing the departmental RCS TREAS-1061 report.

B. Frequency and Due Date. This report is prepared monthly, and is due by 2400 hours, local time, on the third workday following the end of the reporting month. Negative reports are required. The report should be submitted via FTP/electronic file transfer, directly to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS), RIC-RUFEDPE, CIC-AFHF.

C. Report Preparation Instructions. Prior to dispatching the report, accounting activities should summarize and reconcile the fund credited amounts in the SBRs with current-month interfund collections recorded in the reporting fiscal office's records. Review the fund charged symbols to assure that they are assigned per DoDI 4000.25-7-S1 (Fund Code Supplement to MILSBILLS (A7L)). The accounting activity will review feedback listings from DFAS Center for Sustaining Forces - Indianapolis (see Chapter 29 of this regulation) and compare the total accepted to the total submitted and take appropriate action for any differences. Alpha errors must be corrected.

D. Format. Table 28-19 shows the format and instructions for generating the summary billing card.

##### 281202. Accelerated Reporting of Receipt and Outlay (Expenditure) Data-Statement of Accountability Report (RCS CSCFA-302-A)

A. Overview. The RCS CSCFA-302-A is the automated and detailed version of the hard copy report SF 1219, Statement of Accountability. DFAS Center for Sustaining Forces - Indianapolis uses the automated report for reconciliation and reporting. The manual, certified SF 1219 is retained at the disbursing office and is not required to be forwarded to DFAS

Center for Sustaining Forces - Indianapolis. The RCS CSCFA-302-A is required from all DOs reporting accountability through the Army, until a final report is made and all outstanding balances such as losses of funds or overdraft receivables are settled or accepted by another active DO for settlement.

B. Frequency and Due Date. The RCS CSCFA-302-A report is due to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) not later than 2400 hours, Indianapolis time, on the third workday following the end of the month being reported. The RCS CSCFA-302-A is required monthly from each DSSN. Non-integrated DOs will submit data to the servicing integrated DO for report preparation and submission. Submit the RCS CSCFA-302-A report with the RCS CSCFA-302-T by FTP/electronic file transfer in the record format described in Tables 28-20 and 28-21.

C. Report Preparation Instructions.

1. Instructions for the preparation of the SF 1219 are detailed in full in the DoDFMR, Volume 5, Chapter 19, Section 1905. Table 28-22 shows the correlation between the RCS CSCFA-302-A and SF 1219. Use this correlation to determine the appropriate TRC.

2. Any line shown on the SF 1219 that is not covered in Table 28-20 should not be used by DOs reporting to DFAS Center for Sustaining Forces - Indianapolis. Check issues will be distributed as explained on the reverse side of SF 1219. The net amount of checks issued, taking into account the adjustments to prior periods, is the amount to be reported on line 2.1 of the SF 1219. The values that relate to transaction codes 210, 211, 212, and 280 will be equivalent to the columns on the reverse of the SF 1219 pertinent to current-month check issues (210), prior month adjustments resulting from Treasury Financial Service (TFS) Form 5206 (Advice of Check Issue Discrepancy) postings (211), prior month adjustments for other reasons (212), or On-line Payment and Collect System (OPAC) Payments & Collections (280). A separate input record is required for each month involved in the prior month adjustments.

3. The transaction code that applies to each line of the RCS CSCFA-302-A report is shown in the first column. The special code is shown in the second column. The corresponding SF 1219 line number follows. The description of the line and the nature of the items to be reported on that line follow the SF 1219 column.

4. When more than one accountable officer is involved (split accountability), prepare a separate RCS GAO-1002 (SF 1219) for each of the accountable officers using the following rules:

(1) Use the same value for transaction code 100 that was used for transaction code 500 on the prior month's RCS CSCFA-302-A report, or the value as adjusted by DFAS Center for Sustaining Forces - Indianapolis and shown on the prior month's feedback report.

(2) Combine all checks issued and adjustments that occurred during the month by each of the accountable officers involved to report as the values for transaction codes 210, 211, 212, and 280.

(3) Combine all transfers in or from all other DOs that occurred during the reporting month irrespective of which accountable officer accepted the transfer and report as the value under transaction code 237. Treasury requires the transfer in (line 2.37) and transfer out (line 4.37) to net to zero by agency location code. A copy of the signed original Shipment of Public Funds, DD Form 165, is required at DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHE/IS) by the 30th of the month following the end of the month being reported. The address is: DFAS Center for Sustaining Forces - Indianapolis, Attn: DFAS-AHE/IS, 8899 East 56th Street, Indianapolis, IN 46249.

(4) Combine all net disbursements made by each accountable officer during the reporting month and report this value under transaction code 410.

(5) Report every deposit made or debit voucher received during the month for each accountable officer separately under transaction code 420.

(6) Report the final value on the most recent accountable officer's RCS GAO-1002 as the value for transaction code 500. Include valid amounts that appear on the previous accountable officer's RCS GAO-1002 for transaction codes 710, 740, and 790 in the current accountable officer's report pending resolution. Convert invalid amounts contained in these accounts to either transaction code 930 or 940 and reported as predecessor accountability.

(7) For transaction codes in the 600 and 700 series, report only those values that appear on the RCS GAO-1002, including valid predecessor values for transaction codes 710, 740, and 790, pertinent to the most current accountable officer.

(8) Include in the values that are reported in the 900 series transaction codes all of the unsettled or otherwise unacceptable values that appear in the 700 series of transaction codes on RCS GAO-1002 of the other accountable officers involved in the month under report.

5. Deferred vouchers are those items on which partial payment has been made, but for some reason beyond the control of the DO, the remainder of the voucher cannot be paid prior to the end of the accounting period. This does not include vouchers fully paid that have not been assigned an accounting classification through oversight. Vouchers that have been paid in error without a proper accounting classification will be carried as disbursements with a charge to either a deposit account or a budget clearing account. Under no circumstances will the absence of an accounting classification cause a voucher to be deferred. Neither will the advance release of DO voucher numbers cause a disbursement with a DO date that falls within the reporting period to be shown as a deferred voucher. Under no circumstances may uncertified vouchers be paid.

6. Procedure for Non-Automated Activities. For those activities that do not have automated accounting support, a daily summary value of vouchers must be maintained in order to expedite the completion of this report by the due date. Even though the RCS GAO-1002 due date to DFAS Center for Sustaining Forces - Indianapolis is later than the RCS CSCFA-302-A report, the data must be ready to support both documents. Since there is a split responsibility between disbursing and accounting in preparation of the RCS GAO-1002, disbursing should prepare each line except net disbursements and then send it to accounting where net disbursements are entered and balancing or validation takes place. Any redundant document number entries (for example, 11111) made into the deposit data portion of a prior report must be reversed by the submitter on the next RCS CSCFA-302-A. If the prior ending accountability was misstated as submitted and accepted by DFAS Center for Sustaining Forces - Indianapolis, it still must be used as the beginning accountability of the current report. Make the required adjustments to achieve the correct ending balance for the current report.

7. DFAS Center for Sustaining Forces - Indianapolis Force Balancing. If the RCS CSCFA-302-A and RCS CSCFA-302-T (Accelerated Reporting of Receipt and Outlay (Expenditure) Data--SOT) are not in agreement, DFAS Center for Sustaining Forces - Indianapolis will balance the two reports by entering a debit or a credit to the RCS CSCFA-302-T report under appropriation account 21X3875.8825. DFAS Center for Sustaining Forces - Indianapolis requires the correction of this amount on the next RCS CSCFA-302-T. DFAS Center for Sustaining Forces - Indianapolis will send feedback to installations concerning balancing problems from the previous month. The mechanics involved in clearing the balancing entry are covered in the procedures for the "Accelerated Reporting of Receipt and Outlay (Expenditure) Data-Statement of Transactions Report" (RCS CSCFA-302-T), since this clearance must be accomplished within the confines of the RCS CSCFA-302-T. DFAS Center for Sustaining Forces - Indianapolis will correct out-of-balance conditions in the calculated end-of-period accountability versus the reported end-of-period accountability. DFAS Center for Sustaining Forces - Indianapolis will contact the submitter and assist in attempting to resolve the problem up to just prior to the due date for release of the consolidated report to the U.S. Treasury. If the error cannot be corrected, DFAS Center for Sustaining Forces - Indianapolis will balance the report using both the "as input" or adjusted beginning accountability and the "as input" ending accountability. This is done by entering a redundant document number deposit ticket to reduce the calculated accountability to the amount reported or by use of a redundant numbered debit voucher to increase the calculated accountability to the amount reported. These balancing correction items must be addressed and corrected in the next RCS CSCFA-302-A report.

8. Pre-Dispatched Report Review. Prior to release, perform the following validations for the RCS CSCFA-302-A report:

a. Assure that the current month transaction code 100 is equal to the prior month transaction code 500, and compare that with the value shown on feedback listings.

b. Ensure that the value reported for transaction code 410 equals the sum of the RCS CSCFA-302-T values.

c. Calculate the accuracy of the entered data by using the following formula: All 100-series transaction codes plus all 200-series transaction codes less transaction code 410, special code 1, less transaction code 420, special code 2, plus transaction code 420, special code 3, equals value reported for transaction code 500.

d. Add all of the values in the 600, 700, and 900 series of transaction codes. The total must equal the value reported for transaction code 500.

9. Negative reports will show only transaction codes 100, 500, and the Analysis of Incumbent and Predecessor Officer's Accountability (600-900 transaction codes).

D. Format. Report all data relating to the cash accountability of each DO in an 80-position record format as shown in Tables 28-20 and 28-21. TRCs applicable to the Statement of Accountability are OAR for non-letter of credit data and OAS for letter of credit data. TRC OAS required prior contact/approval with DFAS Center for Sustaining Forces - Indianapolis before its first use. The FTP/electronic file transfer RIC is RUFEDL and the CIC is AFHA.

281203. Accelerated Reporting of Receipt and Outlay (Expenditure) Data--Statement of Transactions) Report (RCS CSCFA-302-T).

A. Overview. The RCS CSCFA-302-T report is the support for the "net disbursements" values shown in RCS CSCFA-302-A and RCS GAO-1002 (SF 1219). The amounts reported are the basis for the consolidated SOT that must be reported to Treasury each month.

B. Frequency and Due Date. This report is due to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) not later than 2400 hours Indianapolis time, on the 3rd workday following the end of the month being reported. The RCS CSCFA-302-T is combined with the RCS CSCFA-302-A and submitted by FTP/ electronic file transfer to DFAS-IN/RH each month.

C. Report Preparation Instructions.

1. Treasury requires agencies to report a subclass account to uniquely identify payments made for obligated balances canceled. Monthly expenditure reports must reflect this subclass account for all payments made from unexpired accounts for obligated balances canceled. Do this by using a "C" in the program year field in the report record. When reporting any payment (for self, for others, and so forth) made for an obligated balance canceled, report a "C" in the program year field. DFAS Center for Sustaining Forces - Indianapolis verifies the SOT data. DFAS Center for Sustaining Forces - Indianapolis will provide a listing of the errors found in RCS CSCFA-302-T report to the submitter and to the applicable MACOM each

month. Correct all errors in the next monthly report. Two types of errors requiring immediate correction are those that DFAS Center for Sustaining Forces - Indianapolis places in a suspense category by the use of 3875.1110 or 3875.2220 or places in lower level accounting classification suspense status, for example "SSS". When DFAS Center for Sustaining Forces - Indianapolis has recorded the value into a valid but not necessarily correct account, review the item to assure that the correction made by DFAS Center for Sustaining Forces - Indianapolis is proper.

2. The disbursing/accounting activity making the disbursements and collections or providing accounting support for the non-integrated DO making payments will prepare the RCS CSCFA-302-T. The sources of data for this report include the summation of all vouchers processed by the disbursing activity for the month and all other cash accounting transactions that have been recorded except those transactions carried as "Deferred Charges". When automated accounting support is available, the daily or weekly routines will be sufficient for monitoring the transactions to assure timely and accurate completion of the report. When no automated accounting support is available, a daily reconciliation of these transactions must be performed at the level of the report record shown in Table 28-23. Review monthly error listings prepared by the DFAS Center for Sustaining Forces - Indianapolis for prior months in order to allow correction during the current accounting period. Correction of prior errors requires the resubmission of a duplicate of the erroneous transaction with the sign of the amount field reversed. (Note: Standard Financial System (STANFINS) users should refer to the STANFINS users manual for error correction). Correction of a balancing debit or credit entry made by DFAS Center for Sustaining Forces - Indianapolis for a prior month must be reversed exactly as the item was created. The reversal and correction must be made simultaneously, or a new out-of-balance condition will exist that requires correction.

3. Summarize the activity from the above sources in the format shown in Table 28-23. When correcting prior errors, ensure that the source of the problem is also corrected to offset the clearing item, thus preventing another balancing problem with this report. The record type (record position 80) used in making corrections in RCS CSCFA-302-T is "D". By entering the old incorrect items with a reverse sign, DFAS Center for Sustaining Forces - Indianapolis systems will "correct" this input and the two items will then equal zero.

4. There are two reconciliations and validations that must be applied to the RCS CSCFA-302-T prior to dispatch. First, the sum of the amounts reported must equal transaction code 410 in the RCS CSCFA-302-A. Second, all TRCs 34A and 36B reported should equal the RCS CSCFA-110 TFO Reports for the same accounting period. When adjustments are required, assure that these adjustments do not cause the RCS CSCFA-302-A and RCS CSCFA-302-T to be out of balance.

D. Format. Table 28-23 shows the format for the Statement of Transaction records.

281204. Fiscal Station Accounting/Clearance Report (RCS CSCFA-304).

A. Overview. This report shows the value of interfund transactions and transactions by others (TBOs) that were processed during the month. The report is made up of transactions that are used for clearance actions and for determining the required appropriation/fund adjustments to report to Treasury.

B. Frequency and Due Date. The reports are due to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHCD/IS) not later than 2400 hours, Indianapolis time, the third workday following the end of the monthly accounting period. Submit reports by FTP/electronic file transfer, to DFAS-AHCD/IS in the formats provided in Tables 28-24 and 28-25. The FTP/electronic file transfer RIC is RUFEDPE and the CIC is AFHF. Negative reporting is required.

C. Report Preparation Instructions.

1. Monthly, accounting activities are to prepare and submit one CSCFA-304 report. When clearing payments properly made to an obligated balance in a fixed account, use a "C" in the program year field of the clearance record if the payment being cleared was for an obligated balance canceled. Those activities reporting interfund transactions will also prepare an "Analysis of Balance in Suspense", and a "Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billings." The sources of data are all TBO transactions recorded in the activity's accounting records during the report period and will include allotted Army appropriations (Department 21) and certain DoD appropriations (Department 97). Specific DoD appropriations and limitations are identified in DFAS Center for Sustaining Forces - Indianapolis' Expenditure Edit Tables that are furnished annually with updates as required. The RCS CSCFA-304 is composed of summarized detail records. The records are designed to permit DFAS Center for Sustaining Forces - Indianapolis to accomplish the following:

a. Effect clearance based on the RCS CSCFA-302 and other service transactions submitted.

b. Determine required appropriation/fund adjustments which will be reported to Treasury in the subsequent month.

2. Interfund accounting/clearance records (IACRs) are prepared by billed offices (buyer) resulting from their processing of interfund bills.

3. Accounting activities will clear TBO transmittals received in their entirety with a combination of acceptance and rejected transactions within 30 days of receipt. Departmental codes 21 and 97 TBOs that are accepted will be identified to the funded OA. Identify rejected transactions to OA 99 and TRC 35C in the RCS CSCFA-304 report.

4. All required data for the RCS CSCFA-304 will contain a TRC in positions 74 through 76 of the report formats. The definitions for the applicable TRCs are provided in Appendix S.

5. Prior to dispatching the report, create the TBO accounting clearance records (ACRs) by fiscal station incident to processing TBO transactions. Thereafter, reconcile detail TBO ACRs with the TFO (RCS CSCFA-110) report minor total. At month-end, summarize ACRs to the level prescribed in Table 28-25 for the RCS CSCFA-304 reporting.

6. RCS CSCFA-304 reports are subjected to comprehensive field/correlation edits at DFAS Center for Sustaining Forces - Indianapolis. DFAS Center for Sustaining Forces - Indianapolis will prepare a monthly edit accepted and error list for each fiscal station submitting RCS CSCFA-304 report. See Appendix T for specific error correction procedures. However, follow the general procedures listed below:

a. Incoming TBO ACRs, on receipt by DFAS Center for Sustaining Forces - Indianapolis, are subjected to the following balancing and edit routines:

(1) FTP/electronic file transfer, control record versus sum of related ACRs.

(2) Field-by-field and ACR data fields.

b. The DFAS Center for Sustaining Forces - Indianapolis will exercise every possible effort to correct balancing errors during the report consolidation process. Therefore, reporting activities will not normally have to make corrections in the following month. However, reporting activities will take action to preclude error recurrence.

c. Errors detected by DFAS Center for Sustaining Forces - Indianapolis may require reporting activities to submit a reversal and correction to the ACR in the following month's report and/or to revise procedures to prevent errors.

d. A reversal of erroneous transactions will involve preparation of an ACR exactly the same as the original ACR except that the amount field sign (record position 52) will be reversed. In addition, create a new ACR showing the correct data.

7. Reporting By Interfund Billed Office.

a. Analysis of Balances in Suspense.

(1) This report provides the accounting activity an analysis of suspended bills by month and year established.

(2) This report is prepared on DA Form 2947-R (Analysis of Balance in Suspense) or a similar locally produced report. A blank DA Form 2947-R is located at the back of this chapter.

(3) Reconcile the completed form. Add the balance from column e (current month balance) of the preceding month's form to the current month net

change in the suspense account balance (reflected in the applicable IACRs in the CSCFA-304). This amount should equal column c (cleared charges) and column d (new charges) totals.

(4) Compare this computation with the current month column e (current month balance). If the totals do not agree, annotate the form to indicate that it is out of balance.

b. Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billing-Interfund.

(1) To assist in resolving outstanding requests for interfund billings adjustments or duplicate billings, each installation will prepare a DA Form 4875-R (Schedule of Outstanding Requests for Billing Adjustments or Duplicate Billing). DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHE/IS) will use this schedule, along with supporting documents, to determine the propriety of the request and will assist in resolving those requests.

(2) The schedule (DA Form 4875-R) is prepared from all outstanding requests for interfund billing adjustments, duplicate billings, or billing status (as described in Tables 20-22 through 20-27 of this regulation).

(3) Complete the schedule for each fund account (including suspense accounts) and each billing office involved.

(4) Transmit the schedule monthly with all available supporting documents, such as copies of FAE/F or FAJ/K records, correspondence to and from billing offices, and so forth to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHE/IS).

(5) When applicable, attach narrative descriptions of billing offices that consistently fail to respond or are late in responding to requests.

(6) Report outstanding requests in successive schedules until resolved. Resolution is effected through:

- (a) Receipt of adjustment or duplicate bill.
- (b) Reversal of duplicate reimbursement.
- (c) A satisfactory explanation of why a requested bill cannot or will not be furnished.
- (d) DFAS Center for Sustaining Forces - Indianapolis directed action.

(7) Submit a negative report when a billed office has no qualifying transactions.

D. Format. See Tables 28-24 and 28-25 for instructions to complete this report.

281205. Transactions for Others Report (RCS CSCFA-110 Report)

A. Overview. The RCS CSCFA-110 is a two-part report that identifies disbursements and collections made by a disbursing office for another DoD activity or agency. Disbursing activities will prepare an RCS CSCFA-110 report listing for all TFO and cross-disbursing transactions.

B. Frequency and Due Date. Prepare the RCS CSCFA-110 report on a weekly cycle for transactions processed through COB on Thursday and mailed not later than Friday. If an activity cannot meet the Friday mailing, the weekly cycle may then be for transactions processed through close of business (COB) on Wednesday. The last cycle in each month will end on the last business day of the month in order to be consistent with and permit reconciliation with the month-end RCS CSCFA-302 report. If a week ending on the first Thursday has less than 3 workdays' business, combine with the first full week's business and assign the applicable transmittal number to the complete submission. If the last cycle of the month has less than 3 workdays' business, combine the last full week's business and assign the applicable transmittal number to the complete submission. Mail reports and documents for TFOs to the funded fiscal station cited on the voucher. See paragraph 190402 for exceptions to the supporting document requirement. Send cross-disbursing RCS CSCFA-110 report and documents to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHE/IS, 8899 East 56th Street, Indianapolis, IN 46249.

C. Report Preparation Instructions.

1. Submit the report along with vouchers and supporting documents directly to the funded accounting activities or with detail records to DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHE/IS). See Chapter 19 for exceptions. The receiving accounting activity will use this report to update status reports. DFAS Center for Sustaining Forces - Indianapolis uses the report to transmit the information to other services and agencies. One part of the report is for TFOs, while the other part of the report is for cross-disbursements.

2. The sources of data for this report are the daily collections and disbursements processed by disbursing and accounting activities. Each disbursing activity has a servicing accounting activity which prepares the RCS CSCFA-110 for mailing. Disbursing activities identify the vouchers as TFO or cross-disbursing and furnish them to the accounting activity for processing. Negative reports are not required.

3. Prior to dispatching the RCS CSCFA-110 report, balance it to the detail vouchers with supporting documentation. Cross-disbursing transactions require balancing

voucher records with the detail line items on RCS CSCFA-110 and will agree with data reported in the RCS CSCFA-302 report. Attach documentation supporting the cross-disbursing vouchers including copies of order requests, reimbursable order requests, and so forth, to the RCS CSCFA-110 report (unless you have a specific exception to policy). When individual vouchers reflect more than one accounting classification and more than one FSN in the cited accounting classifications, furnish additional copies of documents with the RCS CSCFA-110 report. Also, if more than one department (for example, 57 and 17), that is, multiple accounting classifications, furnish additional copies of documents with supporting documentation with the RCS CSCFA-110 report. Submit detail records and a control record with the RCS CSCFA-110 report and supporting documentation. DSSNs will provide this data by file transfer or diskette for transaction report code (TRC) 36B transactions.

D. Format. See Figure 28-21 and Tables 28-26 and 28-27 for required format and preparation instructions for TFOs. See Tables 28-27 and 28-28 for proper format of detail/control records and Figure 28-22 for the proper report format for the cross-disbursing report

281206. DWCF Weekly Flash Report on Fund Status (Account Report (W) 1445.1)

A. Overview. This report reflects weekly DWCF disbursements and collections provided on the monthly RCS CSCFA-302 and RCS Treasury 1061 Reports. Clearance transactions reflected on the RCS CSCFA-304 report are not reported on the weekly flash report. The weekly flash report reflects a calendar week's business through close of business on each Friday, regardless of month-end cutoff. The report provides a monitoring tool for DoD management of the approved business operations fund program.

B. Frequency and Due Date. Submit both hard copy and electronic file reports weekly, by 0800 eastern standard time, on the second workday of the week following the reporting period. Any disbursing activity not able to meet this requirement, must notify this center by noon of the due date, giving an explanation of the problem and anticipated resolution. Prepare the hardcopy reports for submission by fax to DFAS Center for Sustaining Forces - Indianapolis. Send the electronic mail reports to the current E-Mail address, Obtain the current fax and E-mail numbers by contacting your DWCF POC.

C. Report Preparation Instructions.

1. Activities must prepare two reports when the month begins/ends during a week. The first report will cover the transactions reported since the last weekly report was prepared, and the second report will cover the new month through the remainder of the week. Submit the report both as a hardcopy (by fax) and an electronic mail submission. It is required that the activity send the weekly flash report by electronic mail, in order to process the data more efficiently. Table 28-29 lists the functional area codes, and the names of the functional categories. Always use the full name of the functional area code being reported.

2. Activities will report collections and disbursements processed during the period for DWCF, plus any adjustments not previously reported. The value of collections and disbursements will be reported in thousands of dollars and should include cross disbursing and interfund transactions. This report should reflect weekly DWCF disbursements and collections, that, when consolidated, will equal the monthly RCS CSCFA-302 and RCS Treasury 1061 reports. Clearance transactions reflected on the RCS CSCFA-304 Report should not be reported on the weekly report.

3. The report will show normal collections and credit disbursements as a credit balance. Activities that process less than one million dollars in total disbursements and collections (DWCF and non-DWCF) during the month should submit a negative report.

4. Activities will also report the value of any suspended collections and disbursements. Suspended transactions are collections or disbursements that have not processed to Treasury, but have been identified as an DWCF transaction.

D. Format. A sample format for the submission is shown in Figure 28-23. The format for electronic mail submission is at Figure 28-24. The DWCF functional area codes are listed in Table 28-29.

281207. Monthly Suspense Account Report (SAR)

A. Overview. This report provides corporate-level status of transactions in the budget clearing and deposit fund accounts that require research for proper disposition.

B. Frequency and Due Date. All activities, (e.g. DFAS-IN departmental level activities (for DA level accounts), DFAS field organizations, Army FAOs, and Defense Agencies will prepare this report monthly. Submit the report including the justification and appropriate explanations, by e-mail (suspense@dfas.mil) by COB on the 16th workday of the month following the reporting month.

C. Report Preparation Instructions.

1. The monthly SAR requires certification by the Director for Accounting, or designee as follows: "I certify that the balances shown in the report are accurate, were obtained from existing records, and evidence proper use of the fund accounts." Place the certification on letterhead stationary, include the fiscal station number (FSN), disbursing station symbol number (DSSN), POC name and phone number, and signature block of the Director for Accounting or designee. Fax the certification to 317-510-2613 by COB on the 16th workday of the month following the reporting month.

2. Report balances as of the end of the accounting month, for each budget clearing and deposit fund account (by limit). Include account balances from the TFO/TBO uncleared history file, interfund uncleared history file, interfund suspense file, and suspense history uncleared file. Do not net transactions unless the net effect is zero.

3. Age the data using the following categories:
  - (a) Improper use (if appropriate).
  - (b) 0-60 days (non interfund).
  - (c) 61-90 days (non interfund)
  - (d) 91-180 days (non interfund)
  - (e) 0-180 (interfund)
  - (f) 181 days - 1 year (all)
  - (g) 1 year - 10/1/97 (all)
  - (h) Prior to 10/1/97 (all)
  - (i) Exempt.

The age of the transaction is the number of days between the date of the voucher and the end of the month being reported plus one.

4. Attach a justification for all non-exempt accounts over 60 days old, to include 21F3885.0700 (IPAC) and 21F3885 (interfund suspense account) over 180 days old. Exempted accounts are annotated with "EX" in the note column of the spreadsheet. The justification must provide accurate and detailed reasons for balances. Include the absolute dollar amount, net dollar amount, number of transactions, a detailed explanation of actions being taken, an estimated clearance date, and the POC. Also submit an explanation for each absolute value variance of 10 percent or more in each of the SAR age categories above for each of the appropriations you report.

5. Army FAOs will provide a copy of the report and justification for non-exempt transactions over 60 days old to their MACOM and to the ASA(FM&C), Finance and Accounting Oversight Division (SAFM-FOF) for transactions over 120 days old on the due date specified in paragraph B above.

6. Defense agencies that perform their own accounting will provide a copy of the report and justification for non-exempt transactions over 60 days old to the agency director and to the applicable OSD principal staff assistant for transactions over 120 days old on the due date specified in paragraph B above.

7. Ensure that senior management is fully aware of the report and its contents. Due to the high visibility of aged suspense accounts, DFAS-IN will provide charts by

the 7th workday of the second month following the reporting month to the business line executives and SAR POCs. The charts will show the Department 21 and Department 97 balances broken down by site, age category, and customer.

D. Format. Prepare the report using the excel spreadsheets provided in the important information section of the following web sites:  
<https://dfas4dod.dfas.mil/centers/dfasin/library> and [www.asafm.army.mil/dfas](http://www.asafm.army.mil/dfas).  
21SAR2001.XLS is the Department 21 report and 97SAR2001.XLS is the Department 97 report. Use only columns AE through BB. The other columns are locked. Name the spreadsheet using your FSN, month and year (XXXXXXAPR02) where XXXXX is your FSN. Prepare a separate report for each FSN you maintain. Do not consolidate the spreadsheets. Type the name of the certifier on the certifier line included on the summary page of the spreadsheet.

281208. Selected Deposit and Receipt Account Analysis Report (RCS CSCFA-305).

A. Overview. The RCS CSCFA-305 report provides collection/deposit data for specified deposit and receipt accounts relating to proceeds of lost, abandoned, or unclaimed personal property; funds and estates of deceased, mentally incompetent, or missing personnel; and unclaimed, unrefundable money. DFAS Center for Sustaining Forces - Indianapolis will use this report to facilitate reporting to interested offices and to verify related reports.

B. Frequency and Due Date. The report is due monthly by 1700 hours on the 12th workday following the month reported. E-mail the report to [suspense@dfas.mil](mailto:suspense@dfas.mil) or fax it to (317) 510-2613. If that is not possible, mail the report (original only) to the DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-AHE/IS, 8899 East 56th Street, Indianapolis, IN 46249.

C. Report Preparation Instructions.

1. The accounting activity will prepare this report.
2. The sources of data for this report are collection vouchers processed for the following accounts:
  - a. 21X6001--proceeds from sales of lost, abandoned, or unclaimed personal property, U.S. Army.
  - b. 21X6002--personal funds of deceased, mentally incompetent, or missing personnel, U.S. Army.
  - c. 21X6031--effects of mentally incompetent soldiers, U.S. Army.
  - d. 21\*6060--estates of deceased soldiers, Regular U.S. Army.

- e. 20X6133--payment of unclaimed money.
- f. 21R2813--repayment of capital stock (Government-owned enterprises).

3. Prior to submitting this report, verify that the report agrees with the total of all collection vouchers processed in the specified accounts.

D. Format. See Figure 28-25 for the required report format. See DFAS-IN Manual 37-100-FY for further explanations of the above appropriations.

E. Claims. The DFAS Center for Sustaining Forces - Indianapolis will handle claims for amounts deposited into these accounts. E-mail, fax, or mail the claim to the office listed in paragraph B above. The DFAS Center for Sustaining Forces - Indianapolis will notify the appropriate accounting activity when a claim is settled.

281209. Monthly Report on dCAS Transactions.

A. Overview. Activities receiving disbursing support from the Directorate for Central Disbursing (DCD) will submit this report. It will include information on all Data Commitment Accounting System (dCAS) transactions over 30 days old that have not been distributed.

B. Frequency and Due Date. The report is due by close of business the 8th calendar day of the month.

C. Report Preparation Instructions.

1. The report must include the voucher number, entitlement station ID, dollar amount, short narrative explaining why the transaction has not been distributed, what is being done to correct and distribute the transaction, expected date of resolution, and what controls were developed to prevent a similar situation from occurring.

2. Use the latest DFAS-HQ data generated before the 10th calendar day of the month.

3. Negative reports are required.

4. E-mail the report to donna.schubert@dfas.mil with a copy to david.eaton@dfas.mil.

D. Format. Submit the report in an Excel format.

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## SECTIONS 1-3, SCHEDULE 1, RCS CSCFA-218 REPORT (PRIMARY DATA)

Status of Approved Resources									
As Of Dec 31, XXXX									
Section 1: Source of Funding--Direct (D)									
Schedule 1: Primary Data									
OA	FSN	ASN	APPN	LIMIT	UIC				
11	12102	6814	2192020	0000	WIEXAA				
			1J		1D	1K	37	38	
AMSCO		EOR	OBLIGATIONS*		DEOBLIGATIONS*	DISBURSE- MENTS	END STRENGTH	MAN -MONTHS	
814752.20000		211C		68,078.98		.00	18,941.53		
		211E		450.00		.00	.00		
		XXXX		68,528.98		.00	18,941.53		
879732.40000		211C		42,232.20		.00	9,522.50		
		2572		643.00		.00	.00		
		XXXX		43,232.20		.00	9,522.50		
UIC TOTAL				111,761.18		.00	28,464.03	00	00
			1A	1C	1P				
			PROGRAM	FUNDS	COMMIT				
				RECD	O/S				
XXXXXXXXXXXX	****		8,028,000.00	7,328,000.00	00				
810000.0000	****		\$	\$	\$				
814752.0000		211C	.00	.00	00	68,078.98	.00	18,941.53	
		211E	.00	.00	00	450.00	.00	.00	
81****.****	****		8,028,000.00	7,328,000.00	00	68,528.98	.00	18,941.53	NN NN
870000.0000	****		225,000.00	225,000.00	00				
879732.0000		211C	.00	.00	00	42,589.20	.00	9,522.50	
		2572				643.00	.00	.00	
87****.****			225,000.00	225,000.00	00	43,232.20	.00	9,522.50	
LIMITATION			8,253,000.00	7,553,000.00	00	111,761.18	.00	28,464.03	00 00
APPROPRIATION			8,253,000.00	7,553,000.00	00	111,761.18	.00	28,464.03	00 00
MEMORANDUM DATA									
CURRENT MONTH DISBURSEMENTS					UNDELIVERED ORDERS -1S-				76,878.53
THIS STATION		549,903.54			INSIDE GOVERNMENT (QUARTERLY)-1		75,778.53		
OTHER		4,182.14			OUTSIDE GOVERNMENT (QUARTERLY)-2		1,100.00		
INTERFUND		.00			ACCOUNTS PAYABLE -1V-				401,521.77
TOTAL		554,085.68			INSIDE GOVERNMENT (QUARTERLY)-1		400,000.00		
					OUTSIDE GOVERNMENT (QUARTERLY)-2		1,521.77		
*On a quarterly basis, these will be reported on the output record as inside/outside Government. (See schedule 3.)					ADVANCES				
					ADVANCES/GRANTS				.00
					NON-GOVERNMENT (16)				
					CONTRACTS NON-GOVERNMENT (17)				.00
					ALL OTHERS				
					GOVERNMENT (18)				.00
					NON-GOVERNMENT (19)				.00

Figure 28-1

## PREPARATION INSTRUCTIONS FOR FIGURE 28-1 (PRIMARY DATA)

1. Enter the heading as shown. The date will be shown as calendar date (MMM DD, YYYY).  
Use appropriate Section line:  
Section 1: Source of Funding--Direct (D).  
Section 2: Source of Funding--Funded (F).  
Section 3: Source of Funding--Automatic (A).  
Section 4: Military Personnel Expense.
2. Funded operating agency (OA).
3. Fiscal station of the installation.
4. Allotment serial number (ASN) of the funds being reported.
5. Appropriation.
6. Four-digit limit, if applicable (for FMS, 1st two positions is country code).
7. Unit identification code, if applicable (not used for FMS).
8. Army Management Structure Code (AMSCO).
  - a. For unexpired appropriation, the level prescribed in DFAS-IN Manual 37-100-FY.
  - b. For expired appropriations, the level reported on the Schedule of Approved Program/Funds and Unliquidated Obligations (ULOs).
  - c. For FMS, 1st six positions is used for case/line.
9. Element of Resource (EOR).
  - a. Four digits for unexpired appropriations and National Guard and Reserve pay appropriations.
  - b. Two digits for expired appropriations, except for prompt pay and advances.
10. Budget execution amounts. Dollar values of obligations, deobligations, and disbursements. (Transaction Report Codes (TRCs) are included only to show the correlation to the Defense Data Network (DDN) submission. Use of the TRCs is optional on hard-copy report submission.)
11. Manpower information from the payroll system (not required for FMS).
12. Shows the subtotals and totals required for the report.
  - a. For FMS subtotals must be furnished at country/case/line and country level.
  - b. For FMS totals must be furnished for each Operating Agency (OA), Fiscal Station Number (FSN) and ASN.
13. A memorandum breakout of the current month disbursements by this station, other stations, and interfund.
14. A memorandum breakout of accrual information. Shows undelivered orders inside and outside of Government and accounts payable inside and outside of Government.
15. A memorandum breakout of advances to contractors and others both non-Government and Government.

Figure 28-1 (Continued)

## SECTIONS 1-3, SCHEDULE 2, RCS CSCFA-218 REPORT (EXPENSES)

RCS CSCFA-218 PCN AVK-329

Status of Approved Resources

as of Dec 31, XXXX

Section 1: Source of Funding—Direct (D)

Schedule 2: Expenses

OA	FSN	ASN	APPN	LIMIT	UIC	
57	012102	1036	2197025	0000	W1EXAA	
AMSCO					EOR	EXPENSES
191227.00					2574	46.80
					XXXX	46.80
191316.00					2573	3,516.85
					2574	1,334.53
					****	4,851.38
UIC TOTAL						4,898.18
191227.*****						2574 46.80
						**** 46.80
191316.*****						2573 3,516.85
						2574 1,334.53
						4,851.38
19****.*****						4,898.18
LIMITATION						4,898.18
APPROPRIATION						4,898.18

Preparation Instructions:

- 1-9. Same as instructions in Figure 28-1.
10. Expenses reported for each EOR, cumulative for current year.
11. Shows the subtotals and totals required for the report.

Figure 28-2

SECTIONS 1-3, SCHEDULE 3, RCS CSCFA-218 REPORT  
(QUARTERLY SCHEDULE OF OBLIGATIONS AND DEOBLIGATIONS)

RCS: CSCFA-218

Status of Approved Resources

As Of Dec 31, XXXX

Section 1: Source of Funding--Direct (D)

Schedule 3: Quarterly Schedule of Obligations and Deobligations

OA	FSN	ASN	APPN	LIMIT	UIC				
11	12102	6714	2192020	0000	W1EXAA				
						1J		1D	
						OBLIGATIONS		DEOBLIGATIONS	
						1	2	1	2
						INSIDE	OUTSIDE	INSIDE	OUTSIDE
AMSCO		EOR	GOVERNMENT	GOVERNMENT	TOTAL	GOVERNMENT	GOVERNMENT	TOTAL	
		T	T			T	T	L	
815778.K2000	2319	3,000.00	446.04	3,446.04	.00	.00	.00	.00	
	2572	1,900,000.00	62,804.00	1,962,804.00	.00	.00	.00	.00	
815778.K3000	2781	237,000.00	621.54	237,621.54	.00	.00	.00	.00	
UIC TOTAL		2,140,000.00	63,871.58	2,203,871.58	.00	.00	.00	.00	
815778.*****	2319	3,000.00	446.04	3,446.04	.00	.00	.00	.00	
	2572	1,900,000.00	62,804.00	1,962,804.00	.00	.00	.00	.00	
	2781	237,000.00	621.54	237,621.54	.00	.00	.00	.00	
81****.*****	****	2,140,000.00	63,871.58	2,203,871.58	.00	.00	.00	.00	
LIMITATION		2,140,000.00	63,871.58	2,203,871.58	.00	.00	.00	.00	
APPROPRIATION		2,140,000.00	63,871.58	2,203,871.58	.00	.00	.00	.00	

Preparation Instructions:

- 1-9. Same as instructions in Figure 28-1.
10. Obligations showing the inside and outside Government breakout.
11. Recovery (deobligation) showing the inside and outside Government breakout.
12. Shows the subtotals and totals required for the report.

Figure 28-3

SECTIONS 1-3, SCHEDULE 4, RCS CSCFA-218 REPORT  
(ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND ULOS)

RCS CSCFA-218  
STATUS OF APPROVED RESOURCES  
As Of Dec 31, XXXX  
SECTION 1: SOURCE OF FUNDING--DIRECT (D)  
SCHEDULE 4: ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND ULOS

OA	FSN	ASN	APPN	LIMIT	UIC	
11	12102	6714	2192020	0000	WATSON	
			ZB			ZE
			AMSCO	UNOBLIGATED FUNDS		ULOS
			814752.20000	32,021.02		50,078.02
			879732.40000	57,500.00		21,589.00
			UIC TOTAL	89,521.02		71,667.02
			814752	32,021.02		50,078.02
			***81	32,021.02		50,078.02
			879732	57,500.00		21,589.00
			***87	57,500.00		21,589.00
			TOTAL LIMITATION	89,521.02		71,667.02
			TOTAL APPROPRIATION	89,521.02		71,667.02

Preparation Instructions:

- 1-8. Same as instructions in Figure 28-1.
9. Unobligated funds available.
10. ULOs.
11. Shows the subtotals and totals required for the report.

Figure 28-4

SECTION 4, RCS CSCFA-218 REPORT  
(MILITARY PERSONNEL EXPENSES)

RCS CSCFA-218  
STATUS OF APPROVED RESOURCES  
As Of Dec 31, XXXX  
SECTION 4: MILITARY PERSONNEL EXPENSES

OA XX	FSN XXXXXX	ASN XXXX	APPN XX XXXXX	LIMIT XXXX	UIC XXXXXX
			TRC 33	TRC 33	TRC 33
	AMSCO	EOR	DIRECT (D)	FUNDED (F)	AUTOMATIC (A)
	208018.00000	0000	34,914.00	.00	.00
	815796.B0000	0000	13,178.00	.00	.00
	815796.D0000	0000	8,492.00	.00	.00
	Limitation Total		56,584.00	.00	.00
	Appropriation Total		56,584.00	.00	.00

Preparation Instructions:

- 1-9. Same as instructions for Figure 28-1.
10. Direct, funded, and automatic military personnel expenses.
11. Shows the subtotals and totals required for the report.

Figure 28-5

SECTION 1, SCHEDULE 1, RCS CSCFA-218 REPORT  
(PRIMARY DATA)  
(FMS)

STATUS OF APPROVED RESOURCES  
FOREIGN MILITARY SALES, DIRECT CITE  
APPROPRIATION 97-11X8242  
AS OF SEPTEMBER 30, XXXX  
SCHEDULE 1: PRIMARY DATA

(2)	(3)	(4)				
OA	FSN	ASN				
63	01021	1021				
(5)	(6)	(7)	(8)	(9)	(10)	(11)
CTRY	CSE/LINE	EOR	FUNDS RECEIVED (1C)	NET OBLIG (1J+1D)	DISB (1K)	CMT OUTSTAND (1P)
EG	JAQ004	0000	4,500.00	0.00	0.00	50.00
EG	JAQ004	25GZ	0.00	1,500.00	1,500.00	0.00
EG	JAQ005	0000	1,500.00	0.00	0.00	0.00
EG	JAQ005	26CB	0.00	500.00	200.00	0.00
(12)	TOTAL EGJAQ		6,000.00	2,000.00	1,700.00	50.00
EG	UAI001	0000	3,300.00	0.00	0.00	100.00
EG	UAI001	25GZ	0.00	2,100.00	2,000.00	0.00
(12)	TOTAL EGUAI		3,300.00	2,100.00	2,000.00	100.00
(12)	TOTAL CTRY EG		9,300.00	4,100.00	3,700.00	150.00
GR	WIX001	0000	6,300.00	0.00	0.00	150.00
GR	WIX001	26CB	0.00	3,100.00	1,000.00	0.00
(12)	TOTAL GRWIX		6,300.00	3,100.00	1,000.00	150.00
(12)	TOTAL CTRY GR		6,300.00	3,100.00	1,000.00	150.00
(13)	TOTAL ASN 1021		15,600.00	7,200.00	4,700.00	300.00

Figure 28-6

## PREPARATION INSTRUCTIONS FOR FIGURE 28-6

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded OA.
- (3) FSN.
- (4) ASN of the funds being reported.
- (5) First two positions of the limitation.
- (6) Positions one through six of the AMSCO.
- (7) EOR.
- (8) Current fiscal year (CFY) obligation authority/customer orders received plus prior year unobligated funds.
- (9) Dollar values of net CFY obligations and deobligations.
- (10) Dollar values of CFY disbursements.
- (11) Dollar values of current outstanding commitments.
- (12) Show subtotals at country/case and country.
- (13) Show totals for ASN.

Figure 28-6 (Continued)

SECTION 1, SCHEDULE 3, RCS CSCFA-218 REPORT  
(SCHEDULE OF OBLIGATIONS AND DEOBLIGATIONS) (FMS)

(1)

STATUS OF APPROVED RESOURCES  
FOREIGN MILITARY SALES, DIRECT CITE  
APPROPRIATION 97-11X8242  
AS OF SEPTEMBER 30, XXXX

## SCHEDULE 3: SCHEDULE OF OBLIGATIONS AND DEOBLIGATIONS

(2)	(3)	(4)						
OA	FSN	ASN						
63	01021	1318						

  

(5)	(6)	(7)	(8)		TOTAL	(9)		TOTAL
CTRY	CASE/LINE	EOR	OBLIGATIONS		OBLIG	DEOB		DEOB
			(1J)			(1D)		
			IN GOV (1)	OUT GOV		IN GOV (1)	OUT GOV	
				(2)			(2)	
AU	BAB001	25GZ	0.00	0.00	0.00	300.00-	0.00	300.00-
AU	BAB002	31NA	500.00	500.00	1,000.00	1,500.00-	500.00-	2,000.00-
(10)	TOTAL AUBAB		500.00	500.00	1,000.00	1,800.00-	500.00-	2,300.00-
AU	BAF001	25GZ	0.00	0.00	0.00	200.00-	0.00	200.00-
AU	BAF002	31NA	500.00	500.00	1,000.00	100.00-	500.00-	600.00-
(10)	TOTAL AUBAF		500.00	500.00	1,000.00	300.00-	500.00-	800.00-
(10)	TOTAL CTRY AU		1,000.00	1,000.00	2,000.00	2,100.00-	1,000.00-	3,100.00-
BA	CFG003	25GZ	1,000.00	1,000.00	2,000.00	0.00	1,000.00-	1,000.00-
BA	CFG003	31NA	0.00	0.00	0.00	700.00-	0.00	700.00-
(10)	TOTAL BACFG		1,000.00	1,000.00	2,000.00	700.00-	1,000.00-	1,700.00-
(10)	TOTAL CTRY BA		1,000.00	1,000.00	2,000.00	700.00-	1,000.00-	1,700.00-
(11)	TOTAL ASN 1318		2,000.00	2,000.00	4,000.00	2,800.00-	2,000.00-	4,800.00-

Figure 28-7

## PREPARATION INSTRUCTIONS FOR FIGURE 28-7

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded OA.
- (3) FSN.
- (4) ASN of the funds being reported.
- (5) First two positions of the limitation.
- (6) Position one through six of the AMS.
- (7) EOR.
- (8) Dollar values of gross CFY obligations, showing the inside and outside government breakout.
- (9) Dollar values of gross CFY recoveries (deobligations), showing the inside and outside government breakout.
- (10) Show subtotals at country/case and country.
- (11) Show totals for ASN.

Figure 28-7 (Continued)

SECTION 1, SCHEDULE 4, RCS CSCFA-218 REPORT  
(ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND ULOS) (FMS)

RCS CSCFA-218

(1)

STATUS OF APPROVED RESOURCES  
FOREIGN MILITARY SALES, DIRECT CITE  
APPROPRIATION 97-11X8242  
AS OF SEPTEMBER 30, XXXX

SCHEDULE 4: ANNUAL SCHEDULE OF UNOBLIGATED FUNDS AND ULOS

(2)	(3)	(4)		
OA	FSN	ASN		
63	01021	1021		
			(7)	(8)
(5)	(6)		UNOBLIG FUNDS	UNLIQ OBLIG
CTRY	CSE/LINE		END OF PERIOD	END OF PERIOD
			(ZB)	(ZE)
CN	JAH004		4,500.00	4,500.00
CN	JAH005		5,500.00	500.00
(9)	TOTAL CNJAH		10,000.00	5,000.00
CN	ZER001		1,000.00	1,000.00
CN	ZER002		0.00	800.00
(9)	TOTAL CNZER		1,000.00	1,800.00
(9)	TOTAL CTRY CN		11,000.00	6,800.00
EG	UBC001		3,200.00	2,200.00
EG	UBC002		1,400.00	3,200.00
(9)	TOTAL EGUBC		4,600.00	5,400.00
(9)	TOTAL CTRY EG		4,600.00	5,400.00
(10)	TOTAL ASN 1021		15,600.00	12,200.00

Figure 28-8

## PREPARATION INSTRUCTIONS FOR FIGURE 28-8

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded OA.
- (3) FSN.
- (4) ASN of the funds being reported.
- (5) First two positions of the limitation.
- (6) Position one through six of the AMSCO.
- (7) End of period unobligated funds balance.
- (8) End of period ULO balance.
- (9) Show subtotals at country/case and country.
- (10) Show totals for ASN.

Figure 28-8 (Continued)

SECTION 1, SCHEDULE 6 OF THE RCS CSCFA-218 REPORT  
(ULOS REVIEWED AND RECOVERED)  
(FMS)

(1)  
STATUS OF APPROVED RESOURCES  
FOREIGN MILITARY SALES, DIRECT CITE  
APPROPRIATION 97-11X8242  
AS OF SEP 30, XXXX  
SCHEDULE 6: ULOS REVIEWED AND RECOVERED

(2) OA	(3) FSN	(4) ASN	(5) UNLIQ OBLIGS REVIEWED (ZG)	(6) UNLIQ OBLIGS RECOVERED (ZH)	(7) % UNLIQ OBLIG RECOVERED (ZH/ZG)*100
63	01021	1021			
(8) FMS DIRECT CITE			500.00	100.00	20.0%
(9) ADMINISTRATIVE ALLOTMENTS			700.00	0.00	0.0%
(10) LOGISTICAL ALLOTMENTS			650.00	50.00	7.7%
(11) SAO ALLOTMENTS			1,500.00	0.00	0.0%
(12) TOTAL ASN 1021			3,350.00	150.00	4.5%

Preparation Instructions:

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded OA.
- (3) FSN.
- (4) ASN of the funds being reported
- (5) Dollar values of ULOs reviewed.
- (6) Dollar values of ULOs recovered due to review.
- (7) Percentage of ULOs recovered due to review.
- (8) Basic symbol level for non-administrative direct cite.
- (9) Administrative allotments (country code zero zero, Case A\*\*).
- (10) Logistical allotments (country code zero zero, Case L\*\*).
- (11) Security Assistance Organization (SAO), (country code zero zero, Case M\*\*).
- (12) Show totals for ASN.

Figure 28-9

SECTION 1, SCHEDULE 7 OF RCS CSCFA-218 REPORT  
SCHEDULE OF ACCRUAL DATA (FMS)

(1)

STATUS OF APPROVED RESOURCES  
FOREIGN MILITARY SALES, DIRECT CITE  
APPROPRIATION 97-11X8242  
AS OF SEPTEMBER 30, XXXX  
SCHEDULE 7: SCHEDULE OF ACCRUAL DATA

(2)	(3)	(4)					
OA	FSN	ASN					
63	01021	1318					

  

(5)	(6)	(7)	(8)	(9)	(10)
CTRY	CASE/LINE	UNDELIVERED ORDERS	ACCOUNTS PAYABLE	ADV. ALL	TOTAL
		(1S)	(1V)	OTHERS	ACCRUALS
				NON-GOV	
				(19)	
		IN GOV (1)	OUT GOV (2)	IN GOV (1)	OUT GOV (2)
TW	YNG001	10,000.00	7,864.00	0.00	0.00
TW	YNG002	612.00	28,890.00	0.00	0.00
(11)	TOTAL TWYNG	10,612.00	36,754.00	0.00	0.00
TW	YQH001	3,434.00	0.00	2,657.00	0.00
TW	YQH009	0.00	0.00	0.00	0.00
(11)	TOTAL TWYQH	3,434.00	0.00	2,657.00	0.00
(11)	TOTAL CTRY TW	14,168.00	36,754.00	2,657.00	0.00
UK	MXD001	0.00	200.00	0.00	50.00
(11)	TOTAL UKMXD	0.00	200.00	0.00	50.00
(11)	TOTAL CTRY UK	0.00	200.00	0.00	50.00
(12)	TOTAL ASN 1318	14,168.00	36,954.00	2,657.00	50.00

Figure 28-10

## PREPARATION INSTRUCTIONS FOR FIGURE 28-10

- (1) Enter the heading as shown. The date will be shown as calendar date (Month DD, YYYY).
- (2) Funded OA.
- (3) FSN.
- (4) ASN of the funds being reported.
- (5) First two positions of the limitation.
- (6) Position one through six of the AMSCO.
- (7) Dollar value of current undelivered orders, inside government and/or outside government.
- (8) Dollar value of current accounts payable, inside government and/or outside government.
- (9) Dollar value of Advances, all other non-government accruals.
- (10) Total of all accruals, (8), (9) and (10).
- (11) Show subtotals at country/case and country.
- (12) Show totals for ASN.

Figure 28-10 (Continued)

Statement of Financial Condition  
(Unfunded Contract Liability)  
RCS 1179-TD-AN  
as of September 30, XXXX  
\$\$ (      )  
Appropriation Basic Symbol

Annual rental or cost (unobligated portion). \_\_\_\_\_

Range of remaining life of contracts years. \_\_\_\_\_

Cost of remaining portion of contract (unobligated portion).  
\_\_\_\_\_

Explanatory notes: Include total number of contracts reported above and any pertinent comments, such as the basis used for the estimate of data above.

Figure 28-11

## RCS CSCFA-112 (PARTS I AND II)

Status of Reimbursements  
RCS CSCFA-112  
Parts I and II--Funded/Automatic  
Period Ended Dec 31, XXXX  
FROM FSN 012123

APPROVING OFFICER

Appropriation 2192020 0000 Allotment Serial 9605

Program project source	Annual Reimburse- ment Program	Orders Received	Reimburse- ments earned	Reimburse- ments Collected	Reimburse- ments Receivable End of Period	Unfilled Orders End of Period
100--Intra-Army	\$200,000.00	\$60,000.00	\$57,500.00	\$57,500.00	\$0.00	\$2,500.00
240--Other Army	\$215,000.00	\$65,000.00	\$69,100.00	\$41,100.00	\$28,000.00	\$4,100.00-
816--O/Fed Agencies	\$100,000.00	\$25,000.00	\$20,750.00	\$15,500.00	\$5,250.00	\$4,250.00
904--Non-Federal	\$50,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
200000	\$565,000.00	\$165,000.00	\$162,350.00	\$129,000.00	\$33,250.00	\$2,650.00
210--Other Army	\$110,000.00	\$43,000.00	\$33,000.00	\$33,000.00	\$0.00	\$10,000.00
816--O/Fed Agencies	\$127,000.00	\$32,000.00	\$29,500.00	\$21,400.00	\$8,100.00	\$2,500.00
720000	\$237,000.00	\$75,000.00	\$62,500.00	\$54,400.00	\$8,100.00	\$12,500.00
	\$802,000.00	\$240,000.00	\$224,850.00	\$183,500.00	\$41,350.00	\$15,150.00
Current Month Reimbursements Collected						
		By this station		\$90,611.11		
		By others		\$0.00		
		By interfund				
Transfers for Collection						
Total			\$2,468.00	\$9,134.00		
Source code 940			\$1,234.00	\$4,567.00		
Source code 934			\$1,234.00	\$4,567.00		

End of report

Figure 28-12

## PREPARATION INSTRUCTIONS FOR RCS CSCFA-112 REPORT, PARTS I AND II

1. Program Project Source. Show the appropriation symbol, applicable budget programs, projects, and reimbursement source codes. Monthly reports for all appropriations will be at the detail source code level (for example, 210, 229, 232).
2. Annual Reimbursement Program. Show the anticipated orders for the fiscal year (FY).
  - a. Funded Reimbursable Orders. Show the anticipated funded orders regardless of the amount of funded reimbursement authority received. In the event the funded reimbursement authority received will not be sufficient to cover orders anticipated, take action to request the additional authority. When reporting PY annual appropriations or prior program years for no-year appropriations, this column is left blank. The amounts shown in this column will be updated each month as appropriate.
  - b. Automatic Reimbursable Orders. Automatic reimbursable orders must not be greater than the annual reimbursement program. When reporting PY annual appropriations or prior program years for no-year appropriations, this column is left blank.
3. Orders Received. Show the amount of funded reimbursement orders received (Part I) or the amount of automatic reimbursement orders received (Part II).
4. Reimbursements Earned. Report the amount of funded reimbursements earned (Part I)/automatic reimbursements earned (Part II) based on materials and services actually furnished (delivered) or work performed (costs incurred).
5. Reimbursements Collected. Report the amount of funded reimbursements collected (Part I) and automatic reimbursements earned (Part II). Reimbursements "transferred for collection" are included in the reimbursements collected--funded column on Part I with the current month portion identified in a separate footnote item. The amount of reimbursements transferred for collection is identified with the following detail source codes: property disposal operation--940, laundry and dry cleaning reimbursements--932, and grazing--934. These transfers for collection will be reported monthly. The amounts will be cumulative for the FY.
6. Reimbursements Receivable-End of Period. The amount of reimbursements earned but uncollected at the end of the reporting period is shown in this column. In reports covering prior FYs or prior program years, the receivable balance as of the previous September 30 is included in this computation.

Figure 28-12 (Continued)

PREPARATION INSTRUCTIONS FOR RCS CSCFA-112 REPORT  
PARTS I AND II (CONTINUED)

7. Unfilled Orders-End of Period. Report the amount of unfilled orders at the end of the reporting period in this column. The amount is computed by subtracting reimbursements earned from orders received. In reports covering prior FYs or prior program years, the unfilled orders balance as of the previous September 30 is included in the computation.

8. Current Month Reimbursements Collected. Report reimbursements collected during the current month. Indicate the type of collection in a footnote (memo) entry on the report (by this station, by others, by interfund).

9. Transfers for Collection. Reimbursements transferred for collection during the current month and FYTD are shown as an additional footnote on the report. FYTD amounts will be reported using transaction report codes: CK for property disposal and CL for grazing.

Figure 28-12 (Continued)

**SAMPLE NARRATIVE ANALYSIS FOR REPORT OF RECEIVABLES DUE FROM THE  
PUBLIC (RCS CSCFA-112, STATUS OF REIMBURSEMENTS REPORT PARTS III  
THROUGH VIII)**

**ANALYSIS OF PUBLIC DEBT - AO 38**

(OVER 90 DAYS OLD)

AS OF DECEMBER 31, XXXX

<u>APPROPRIATION</u>	<u>FSN</u>	
92020	12102	
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>
910	\$1,500.00	Receivable is due to an overpayment. This command has contacted the XYZ company and refund will be made next month. FSN 12102 is in the process of installing CAPS. Once it is on line, our overpayments will be eliminated.
915	3,800.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.
<u>APPROPRIATION</u>	<u>FSN</u>	
82020	12102	
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>
930	\$2,205.00	Receivable is due to a travel advance that was not settled through the travel branch. Individual has left the Federal government and never cleared the FSN's travel branch. Collectible debt will be transferred to DFAS Center for Sustaining Forces - Indianapolis in January 1994. All personnel are now required to clear the travel branch before departing the US Government.
<u>RSC</u>	<u>AMOUNT</u>	<u>NARRATIVE</u>
915	6,200.00	Receivables are a result of supplies bought by NAF activities. Problem has been elevated to the Commander. NAF officials to work out problems relating to unpaid bills.

John Q. McQue, Accounting Office, USARC

**Preparation Instructions:**

- (1) Heading for report (submitted by AO for all public debts over 90 days old for periods ending December 31 and June 30). DFAS Center for Sustaining Forces - Indianapolis will provide special year-end reporting requirements for this report.
- (2) Appropriation (FY and basic symbol).
- (3) FSN.
- (4) Detail reimbursement source code.
- (5) Amount of debt.
- (6) Narrative (explain reason for debt and methods used to avoid future debts).

Figure 28-13

## PREPARATION INSTRUCTIONS FOR RCS CSCFA-112 REPORT (PARTS III - VIII)

1. Part III. Status of accounts and loans receivable due from the public-funded.
  - (a) Section I. Reconciliation. Section I consists of a reconciliation between the receivables at the beginning of the period and those at the end of the period.
    - (1) Column I. Beginning accounts receivable. Receivables reported on this line must agree with the ending receivable value reported for the previous September 30.
    - (2) Column II. New receivables. Report the amounts of all new receivables recorded fiscal year to date.
    - (3) Column III. Repayments (collections on all receivables). Report all collections on receivables including amounts collected for receivables reported in Columns I and IV. Report repayments (collections) as negative values. (Note: exclude undistributed amounts and amounts reported as unearned revenue since they do not constitute collections against an established receivable).
    - (4) Column IV. Reclassified amounts. Report all amounts not reportable as new receivables, repayments on receivables or amounts written-off that were transferred either into or out of receivables during the FY. An example of a reclassified account is correction to a previously reported receivable amount. Report net receivable amounts transferred out as negative values. Examples would be re-establishing receivables previously written-off based on collection; change in the classification of a receivable, such as changing a receivable amount from loans to accounts receivable or the reverse; and, judgments that reclassify loans to accounts receivable or the reverse.
    - (5) Column V. Amounts written-off. Report the sum of all losses for uncollectible amounts that were actually written-off during the FY. Report amounts written-off as negative values.
  - (b) Section II. Outstanding receivables. Section II consists of an aging schedule of outstanding accounts receivable. Receivables to be reported consist of those amounts due from the public that are to be accounted for as assets, from the time the accounts giving rise to such claims are completed until they are collected or determined to be uncollectible. Consider accounts receivable delinquent if they remain unpaid more than 30 days from the date of billing, unless terms of the contract or agreement provide otherwise. The amounts in this section will include interest, penalties, and administrative fees.
    - (1) Column I. Not delinquent. Report amounts outstanding 1-30 days from the date of invoice or from the date of notice that payment is due. Also, report amounts outstanding in excess of this time frame that are not overdue according to contract or agreement terms and up to the next 12 monthly payments to be made on rescheduled debts.

Figure 28-14

PREPARATION INSTRUCTIONS FOR RCS CSCFA-112 REPORT  
PARTS III - VIII (CONTINUED)

- (2) Column II. 1-30 days delinquent. Report amounts not received that have been delinquent for 1-30 days.
- (3) Column III. 31-60 days delinquent. Report amounts not received that have been delinquent for 31-60 days.
- (4) Column IV. 61-90 days delinquent. Report amounts not received that have been delinquent 61-90 days.
- (5) Column V. 91-120 days delinquent. Report amounts not received that have been delinquent 91-120 days.
- (6) Column VI. 121-180 days delinquent. Report amounts not received that have been delinquent 121-180 days.
- (7) Column VII. 181-360 days delinquent. Report amounts not received that have been delinquent for 181-360 days.
- (8) Column VIII. Greater than one year but less than or equal to two years. Report amounts not received that have been delinquent greater than one year but less than or equal to three years.
- (9) Column IX. Greater than two years but less than or equal to three years. Report amounts not received that have been delinquent greater than two years but less than or equal to three years.
- (10) Column X. Over three years.
- (11) Column XI. Noncurrent receivables. Include amounts that will not become due within 12 months following the end of the reporting period.
- (c) Section III. Rescheduled receivables. Rescheduled receivables are those receivables that have been subject to rescheduling, forbearance, deferment, reamortization, or any other form of stretching out or extending into the future the original payment(s) or payment due dates. These amounts are also included in Section II. Section III is a further refinement of the information contained in Section II. (Note: The total amount of principal for payback, contract, agreement, and so forth, is included, even if only a portion has been rescheduled).
- 2. Part IV, Reimbursements receivable, automatic; Part V, accounts receivable, other; Part VI, status of travel advances (NOTE: These amounts represent travel advances that have become delinquent and "amounts due U.S." as a result of a processed settlement voucher where the travel advance exceeded earned reimbursements. Accounting will transfer the delinquent travel advance or "amount due U.S." via SF 1081 from the advance account to the accounts receivable account); and, Part VII, status of other advances; will be prepared in the same format as Part III.
- 3. Part VIII. Interest, penalties, and administrative charges on delinquencies. This part consists of the amounts of interest, penalties, and administrative charges assessed, collected, or written-off on delinquent debts.

Figure 28-14 (Continued)

PREPARATION INSTRUCTIONS FOR RCS CSCFA-112 REPORT  
PARTS III – VIII (CONTINUED)

- (a) Section I. (NOTE: Each subsection will report the appropriate miscellaneous receipt accounting classification, see DFAS-IN Manual 37-100-FY, which will include the detail reimbursement source code.)
1. Subsection A, Interest on reimbursable and other receivables. (NOTE: Show the applicable accounting classification.)
    - a. Column I. Beginning interest. Report the total amount of interest on delinquencies remaining uncollected and not written-off at the end of the prior FY (PFY) (TRC C3).
    - b. Column II. New interest assessed during the CFY. Report amounts of all new interest assessed/accumulated during the FY (TRC C4).
    - c. Column III. Interest collected. Report amounts of interest collected during the FY as a negative value (TRC C5).
    - d. Column IV. Interest written-off. Report amounts of interest written-off during the FY as a negative value (TRC C6).
  2. Subsection B, Penalties. In this subsection report only the additional interest penalty (6%) assessed per annum on any portion of a debt that is delinquent over 90 days. (NOTE: Show the applicable accounting classification.)
    - a. Column I. Beginning balance penalties. Report the total amount of penalties on delinquencies remaining uncollected and not written off at the end of the PFY (TRC L3).
    - b. Column II. New penalties assessed during the CFY. Report amounts of all new penalties assessed/accumulated during the FY (TRC L4).
    - c. Column III. Penalties collected. Report amounts of penalties collected during the FY as a negative value (TRC L5).
    - d. Column IV. Penalties written-off. Report amounts of penalties written-off during the FY as a negative value (TRC L6).
  3. Subsection C, Administrative charges. In this subsection report only the additional \$15 administrative charge assessed to each delinquent debt. (NOTE: Show the applicable accounting classification.)
    - a. Column I. Beginning balance administrative charges. Report the total amount of administrative charges on delinquencies remaining uncollected and not written off at the end of the PFY (TRC P3).
    - b. Column II. New administrative charges assessed during the CFY. Report amounts of all new administrative charges assessed/accumulated during the FY (TRC P4).
    - c. Column III. Administrative charges collected. Report amounts of administrative charges collected during the FY as a negative value (TRC P5).
    - d. Column IV. Administrative charges written-off. Report amounts of administrative charges written off during the FY as a negative value (TRC P6).

Figure 28-14 (Continued)

SUPPLEMENT TO  
ACCOUNTS RECEIVABLE REPORT  
(DWCF BUSINESS AREAS)

DEFENSE WORKING CAPITAL FUND: \_\_\_\_\_  
(Name of Reporting Activity)

\_\_\_\_\_  
(Date)

Age Category	<u>BILLED</u>	Non-DWCF Activities	<u>UNBILLED</u>	Unbillable
	Other DWCF Activities		Billable	
1-30 Days	\$	\$	\$	\$
31-60 Days	\$	\$	\$	\$
61-90 Days	\$	\$	\$	\$
91-120 Days	\$	\$	\$	\$
Over 120 Days	\$	\$	\$	\$
Totals	\$	\$	\$	\$

POC Name

POC Phone Number

POC Fax Number

Other Information:

Amount

General Ledger Account

1012.1	Funds Disbursed - Operating-DWCF	\$
1012.2	Funds Disbursed - Capital-DWCF	\$
1011.1	Funds Collected - Operating-DWCF	\$
1011.2	Funds Collected - Capital Asset-DWCF	\$
1011.3	Funds Collected - Depreciation-DWCF	\$
1011.4	Funds Collected - MILCON-DWCF	\$

Figure 28-15

**DWCF-SMA DIVISION**  
**STATEMENT 4A—INVENTORY STATUS AND TRANSACTION STATEMENT**  
(Thousands of Dollars)

Materiel category \_\_\_\_\_/FY \_\_\_\_\_/Date/ \_\_\_\_\_

Line	Description	Total	Peacetime stock	Mobiliza- tion acquisition protectable	Intransit and other stocks Applicable Inapplicable	On-hand inapplicable stocks	Mobiliza- tion acquisition balance (Memo) (7)
		(1)	(2)	(3)	(4)	(5)	(6)
1.	Inventories, end of previous period	5,487,026	2,169,837	1,282,874	458,227	127,681	1,448,407
2.	Reclassification based on stratification	0	62,857	-82,428	34,948	-13,873	-1,504
3.	Stratified inventories, beginning of period	5,487,026	2,232,694	1,200,446	493,175	113,808	1,446,903
4.	Receipts at standard price	7,114,202	6,866,777	200,239	-11,543	-353	59,082
5.	Gross sales	-7,053,205	-7,022,381	-24,706	-6,000		-118
6.	Inventory increase & decrease during period:						
a	Capitalized inventory	102,470	51,102	2,529	37,989	0	10,850
b	Materiel returns from customers (credit)	646,914	252,017	1,794	6,060	3,207	383,836
c	Materiel returns without credit and receipts of materiel without charge	524,832	20,527	7,819		26,010	470,476
d	Standard price changes (net)	-237,172	-111,065	-50,891	-7,892	-2,096	-65,228
e	Transfers to property disposal	-137,042	-240*	-833	-616	-215	-135,138
f	Issues without reimbursement	-65,482	-9,636	-5,366		-6,473	-44,007
g	Inventories decapitalized	-158,491	-57,452	-4,322	-502	-7,572	-88,643
h	Other gains and losses	-363,126	-12,816	-19,924	-18,912	-11,907	-299,567
i	Transfers between strata	0	3,922	-57,174	1,288	2,121	49,843
7.	Total increases/decreases	312,903	136,359	-126,368	17,415	3,075	282,422
8.	Total inventories, end of period	5,860,926	2,213,449	1,249,611	493,047	116,530	1,788,289

Figure 28-16

## PREPARATION INSTRUCTIONS FOR STATEMENT 4A--INVENTORY STATUS AND TRANSACTION STATEMENT

### Column and Description

1. Total
2. Peacetime stock. Value of inventory on hand stratified to peacetime acquisition objectives and issue requirements for the report period.
3. Mobilization acquisition protectable. Value of inventory on hand stratified to prepositioned war reserve protectable and other acquisition war reserve protectable.
4. Intransit and other stocks applicable. Value of inventory from subaccounts to GLAC 1580.0, and the sum of GLACs 1541.0, 1542.0, 1543.0, 1544.0, and 1549.0, which applies to requirement elements in columns 2 and 3.
5. Intransit and other stocks inapplicable. Value of inventory from subaccounts to GLAC 1580.0 and the sum of GLACs 1541.0, 1542.0, 1543.0, 1544.0, and 1549.0, which applies to requirement elements in columns 2 and 3.
6. On hand inapplicable stocks. Value of all stocks on hand which do not apply to requirement elements in columns 2 and 3. This includes assets that stratify to unfunded balance acquisition war reserve requirements; these assets move up to the protectable level for the next stratification report.
7. Mobilization acquisition balance (Memo). Value of stocks, as included in column 6, which stratified to balance prepositional and other acquisition war reserve requirements.

### Line and Description

Separate reports are prepared for each materiel category and for consolidated totals. The value of potential DoD excess stocks included in the column 6 totals will be reported as an attachment in the same format as the basic statement. The attachment shows a breakout by materiel category for the USAMC division and consolidated totals for the other divisions.

1. Inventories, end of previous period. Value of stratified balances, as reported on line 7 at the end of the previous period.
2. Reclassification based on stratification. Value of inventory transfers between strata required to adjust application of inventories at end of the previous period to requirements for the current period. Amounts on this line will show the difference between entries on lines 1 and 3. Column 1 will show zero entry.
3. Stratified inventories, beginning of period. Value of beginning of period inventory stratified to meet--
  - a. The acquisition objective as of the report date.
  - b. Requirements for the report period.
4. Receipts at standard price. The amount reported on statement 4, line 12. Include increases or decreases to "in transit from procurement." Identify receipts from capitalized contracts stratified to applicable and inapplicable. In column 3, show replacement of mobilization reserve drawdown with peacetime funds.

Figure 28-16 (Continued)

PREPARATION INSTRUCTIONS FOR STATEMENT 4A--INVENTORY STATUS AND  
TRANSACTION STATEMENT (CONTINUED)

5. Gross reimbursable sales (GLAC 5100.0). Show sales from both peacetime and mobilization reserve strata.
6. Inventory increases and decreases. The total of all inventory increases and decreases for the period. (Total of lines 6a through 6i.)
  - a. Capitalized inventories. Balance from subaccounts to GLAC 3220.0 (Transfer-in from others without reimbursement).
  - b. Materiel returns from customers for credit. Sum of the subaccounts to GLAC 7191.0 (Inventory Gains) and the net change from subaccounts to GLAC 2990.0 (Other Liabilities). Give details by strata as follows:
    1. Transfers to or from appropriation accounts.
    2. Transfers to or from other DWCF-SMA divisions.
    3. Transfers to or from other DWCF supply management activities.
    4. Logistical transfers between managers. (Capitalization and decapitalization related to logistical transfers should net to zero at division level.)
  - c. Materiel returns without credit and receipts of materiel without charge. Sum of subaccounts to GLAC 7191.0 (Inventory Gains). Enter increases or decreases to "intransit from customers" on lines 6b or 6c, as appropriate.
  - d. Standard price changes (net). Net of subaccounts to GLAC 7191.0 (Inventory Gains) and subaccount to GLAC 7291.0 (Inventory Losses).
  - e. Transfers to reutilization and marketing. Balance from subaccount to GLAC 7291.0 (Inventory Losses).
  - f. Issues without reimbursement. Balance from subaccount to GLAC 7291.0 (Inventory Losses).
  - g. Inventories decapitalized. Balance from subaccounts to GLAC 3231.0 (Transfers-out to Government agencies without reimbursement). Give details by strata as follows:
    1. Transfers to or from appropriation accounts.
    2. Transfers to or from other DWCF-SMA divisions.
    3. Transfers to or from other Defense supply management activities.
    4. Logistical transfers between managers. (Capitalization and decapitalization related to logistical transfers should net to zero at division level.)
  - h. Other gains and losses. Sum of subaccounts to GLACs 7191.0 (Inventory Gains) & 7291.0 (Inventory Losses) + net change of subaccount to GLAC 1990.0 (Other Assets).
  - i. Transfers between strata. Limit entries on this line to those required for increases or decreases between the various stratification elements which cannot be accommodated on lines 4 and 6a through 6h above. Enter zero in column 1 for this line.
7. Total increase/decreases. Net changes from 6a through 6i.
8. Total inventories end-of-period.

Figure 28-16 (Continued)

QUARTERLY REPORT - RCS TREASURY 0105-TD-QU  
CURRENT STATUS OF ACCOUNTS RECEIVABLE FROM FOREIGN OBLIGORS

Reporting Activity

Date of Report Submission

“As-of” date of the report

“Treasury Program 142.”

Currency indicator which will be either:

“Dollar.” Repayable in U.S. Dollars or

“No Dollar.” If repayable in the U.S. Dollar equivalents of foreign currency amounts as calculated at the reporting rate of exchange for that country at the time of payment.

“Foreign Currency Dollar.” If repayable by a stated amount of foreign currency units.

Country/international organization.

Total amount outstanding--official obligors.

Total amount outstanding--private obligors.

Total amount due and unpaid 90 days or more--official obligors.

Total amount due and unpaid 90 days or more--private obligors.

Figure 28-17

## MEMORANDUM DATA FOR FOREST PRODUCTS PROGRAM

INSTALLATION OR FACILITY	STATE IN WHICH LOCATED	CUMULATIVE SALES FYTD	EXPENSES (OBLIG) FYTD
-----------------------------	---------------------------	--------------------------	--------------------------

## Note:

If actual sales and/or obligations are applicable to more than one installation or facility, identify each installation or facility. Also, the "Cumulative Sales FYTD" represents only sales made by the installation or activity. Sales made by the Engineer District Offices are not included.

Figure 28-18

SAMPLE SPREADSHEET FOR RCS DD-COMP(SA) 1466 (REPORT OF COSTS IN  
SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE)

Requirement Control Symbol: DD-COMP (SA) 1466

Organization Name: \_\_\_\_\_

Report Date: \_\_\_\_\_

Description	Info 1	Info 2	Reimb	Non-Reimb	Total
Name of Person Protected			XXXXXXXX	XXXXXXXX	XXXXXXXX
Travel Dates	Start		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	End		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Trip Location	City		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	State		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personnel Services and Benefits	Military NA				
	Civilian NA				
Subsistence and Quarters	Military NA				
	Civilian NA				
Travel, Transportation of Persons, Per Diem, and Other Authorized Personnel Expense	Military NA				
	Civilian NA				
Transportation of Things	NA				
Rents, Communication and Utilities	NA				
Other Services, Supplies, Materials, and Utilities	NA				
Capital Assets	NA				
Other	NA				
Total	NA				

Figure 28-19

Figure 28-20

## SAMPLE RCS CSCFA-110 (TRANSACTIONS FOR OTHERS-INTRA-ARMY)

Army DSSN **** RCS CSCFA-110 (Transactions for Others-Intra-Army)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
DEPT	FY	BASIC SYMBOL	LIMIT	PY	OA	RD	FSN	SITE CODE	TR NO	DO MY	DOV NO	AMOUNT
21	2	2020	0000	0	90	0	01021	26	D1	012	000025	50.00
21	2	2020	0000	0	90	0	01021	26	D1	012	000076	25.00
												75.00 <sup>1</sup>
												75.00 <sup>2</sup>
												75.00 <sup>3</sup>
21	2	2020	0000	0	90	0	11074	36	D1	012	000014	30.00
21	2	2020	0000	0	90	0	11074	36	D1	012	000032	15.00
												45.00 <sup>1</sup>
21	2	2035	0000	0	90	0	11074	36	D1	012	000012	25.00
												25.00 <sup>1</sup>
												70.00 <sup>2</sup>
												70.00 <sup>3</sup>
21	2	2035	0000	0	90	7	18043	61	D1	012	000022	15.00
												15.00 <sup>1</sup>
												15.00 <sup>2</sup>
												15.00 <sup>3</sup>

1. Appropriation limitation total
2. Reimbursement designator total.
3. Fiscal station number total and page eject.

POC - JOHN DOE  
TELEPHONE (317)510-1234

**Preparation Instructions:**

- (1) The department that has been appropriated the funds (that is, Army-21).
- (2) The year the funds are appropriated (that is, X-no year funds).
- (3) Basic symbol identifying the appropriation (for example, 2020-O&M, Army; 4930-DWCF).
- (4) The subdivision of an appropriation.
- (5) The program year. This data field is applicable to certain appropriations (as defined in DFAS-IN Manual 37-100-FY). Unexpired accounts used to make payments for obligated balances canceled equal "C". All others leave blank or zero fill.
- (6) TFO operating agency. Always 90 for with-in Army.
- (7) The reimbursement designator code. Zero for disbursements, refunds, and receipts; seven for reimbursements.
- (8) The fiscal station number from which funds have been disbursed/collected.
- (9) The site codes are available on the DFAS Center for Sustaining Forces - Indianapolis Policy Webboard: [www.asafm.army.mil](http://www.asafm.army.mil). Select DFAS Systems.
- (10) The transmittal number processed. The first position (alpha) represents the month and the second position,(numeric) represents the week.
- (11) The month and year the disbursing office initiated the transaction.
- (12) The voucher number assigned by the disbursing activity.
- (13) The dollar amount that was cited on the voucher processed by the disbursing activity.

Figure 28-21

PREPARED 98 MAR 24							CROSS-DISBURSING REPORT				U S ARMY DSSN: 6385			RCS CSCFA-110
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
DEPT FT	FY	BASIC SYMBOL	LIMIT	PY	RD	FUNDED STA NO	SITE CODE	T/L NO	DO M/Y	DO VOU NO	AMOUNT			
97	1	0100	4670	1	0	004557	03	F3	033	234646	23.97			
											23.97 *			
97	1	0100	6002	1	0	091312	35	F3	033	840430	115.68			
											115.68 *			
											320,788.03 **			
											139.65***			
											320,788.03****			
								POC - JOHN DOE						
(13)								TEL (317)510-1234						

- (1) Other services/agencies department (for example, 17, 57, 97) will appear in numerical sequence.
- (2) Fiscal year.
- (3) Basic symbol.
- (4) Limit of basic symbol and department.
- (5) Program year.
- (6) Reimbursement designator code (0 or 7).
- (7) Fiscal station number of other service/agency.
- (8) Site codes are available on the DFAS Center for Sustaining Forces - Indianapolis Webboard: [www.asafm.army.mil](http://www.asafm.army.mil). Select DFAS Systems.
- (9) Army DSSN transmittal letter number.
- (10) Disbursing month and year (calendar month-two position; calendar year-one position).
- (11) Voucher number.
- (12) Amount.
- (13) Telephone number and a point of contact of the paying FAO. This entry may be made by using a rubber stamp.

\* Appropriation/limitation total.  
\*\* Reimbursement designator total.  
\*\*\* Department total.  
\*\*\*\* Army DSSN total for CSCFA-110 report.

Figure 28-22

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FORMAT FOR FAX SUBMISSION OF ACCT RPT (W) 1445-1  
CONSOLIDATED WEEKLY FLASH REPORT ON FUND STATUS

WORKING CAPITAL FUND  
CONSOLIDATED WEEKLY FLASH REPORT ON FUND STATUS  
(ACCT RPT (W) 1445.1)  
(IN THOUSANDS OF DOLLARS)

SUBMITTER: (XXXXXX)

SUSPENDED	SUSPENDED	PROCESSED	PROCESSED
FUNCTIONAL AREA		S/H DISBURSEMENT	COLLECTION
DISBURSEMENT	COLLECTION		

ARMY SUB-NUMBERED  
ACCOUNT.001

(See Note 1 below).

SUB-NUMBER.001 ACCOUNT TOTAL

NAVY SUB-NUMBERED  
ACCOUNT.002

(See Note 2 below).

SUB-TOTAL NAVY

SUB-TOTAL MARINE CORPS

SUB-NUMBER.002 ACCOUNT TOTAL

NOTE 1: List the full name and category code for each functional area being reported. See Table # X-A-11 in this appendix for a list of these codes.

NOTE 2: Total each sub-number, and each service within a sub-number.

Figure 28-23

FORMAT FOR ELECTRONIC MAIL SUBMISSION OF ACCT RPT (W) 1445-1  
(WEEKLY FLASH DATA ELECTRONIC FILE REPORT)

POSITION	FIELD NAME	LENGTH	NOTE
1-4	Business Area	4	1
5-10	Submitter	6	2
11	Total/Cross Disb Indicator	1	3
12-25	Disbursements Processed	14	4
26-39	Disbursements Suspended	14	4
40-53	Collections Processed	14	4
54-67	Collections Suspended	14	4
68-73	Week Indicator	6	5
74	Interfund Indicator	1	6

NOTE 1 - The first (2 or 3) positions of the Subhead/limit should be left justified, depending on the Individual component reporting requirements.

NOTE 2 - A (4 or 6) position character representing the disbursing station and should be left justified.

NOTE 3 - (Non-Interfund) This will be a (t). A (t) indicates the total of all disbursements/collections, including interfund and cross disbursing, reported for the week.

NOTE 4 - All amount fields must be right justified, with the credit sign leading the amount value.

NOTE 5 - This is the week ending date, in the format of MMDDYY.

NOTE 6 - For Non-Interfund submission, use an (n) for the weekly submission.

For an Interfund submission, use a (Y) to indicate submission contains only interfund data.

Figure 28-24

### SELECTED DEPOSIT AND RECEIPT ACCOUNT ANALYSIS REPORT (RCS CSCFA-305)

<b>FROM:</b> Finance and Accounting Officer U. S. Army Garrison (Panama) Attn: SOGA-RM-FAR APO Miami 34004-5000 DSSN 6342	<b>TO:</b> Director, DFAS Center for Sustaining Forces DFAS-AHE/IS Indianapolis, IN 46249	<b>Period Ending:</b> January 31, XXXX
---	--	---

Voucher Number	Accounting Date on Voucher	Accounting Classification	Amount	Special Data
002216	21 Jan XX	21X6001 22-C S99999	33.20	John Doe, 123-45-6789, Miscellaneous items, Disposal Date -20 Jan XX
002288	23 Jan XX	21X6002 22-C S99999	32.81	Jane Doe, 123-5-789, Date of Death - 20 Jan XX
002168	21 Jan XX	21X6031 22-C S99999	20.20	Tom Smith, 123-45-6789
002169	22 Jan XX	21*6060 22-C S99999	25.10	Jim Jones, 123-45-6789, Date of Death- 21 Jan XX
002221	24 Jan XX	20X6133 20-C S99999	550.10	Ima Peach, 123-45-6789
002227	26 JanXX	21R2813	858.04	XYZ Corporation

Figure 28-25

SELECTED DEPOSIT AND RECEIPT ACCOUNT ANALYSIS REPORT  
(RCS CSCFA-305) (CONTINUED)

Preparation Instructions:

- (1) Name and address of preparing installation.
- (2) Address where report is to be mailed.
- (3) Month/day/year covered by this report.
- (4) Disbursement/collection voucher number.
- (5) Accounting date from voucher.
- (6) Accounting classification (see DFAS-IN Manual 37-100-FY).
- (7) Amount of disbursement/collection.
- (8) Special data for this account are name and SSN of individual (if known), description of property, and date of disposal.
- (9) Special data for this account are name and SSN of individual, date of death (if known), or other status of individual.
- (10) Special data for this account are name and SSN of individual.
- (11) Special data for this account are name and SSN of individual and date of death.
- (12) Special data for this account are name and SSN of individual.
- (13) Special data for this account is name of enterprise (corporation/company).

NOTE: Entries should be grouped (not consolidated) by accounting classification.

Figure 28-25 (Continued)

## FORMAT FOR SECTIONS 1 - 4, RCS CSCFA-218 REPORT

Record Position	Field Length	Field Title
1-2	2	Department code
3	1	Geographic code for Army family housing (O&M) account only (1 for CONUS, 2 for Alaska and Hawaii, and 3 for overseas)
4	1	FY
5-8	4	Basic symbol
9-12	4	Limitation (for all applicable appropriations)
13	1	Program year (for basic symbols 0804, 0833 and 4090;"C" for unexpired account execution subject to 1 percent limitation; zero fill for all others)
14-15	2	OA
16	1	Reimbursement designator
17-20	4	ASN
18-20	3	Blank
21-28	8	AMSCO (first 8 positions)
29-32	4	EOR
33-37	5	Fiscal station
38	1	Obligation data code (1 for within and 2 for outside) and foreign currency code (B through P)
39	1	Blank
40-52	13	Quantity/amount (quantities reported in positions 40-50)
53-55	3	AMSCO (9th through 11th positions)
56-61	6	Unit identification code
62-63	2	Customer order type
64-66	3	Reimbursement source code
67-68	2	AO
69-73	5	Blank
74	1	Source of funding (D = direct, F = funded, and A = automatic)
75-76	2	Transaction report code
77-79	3	Accounting date (MMY)
80	1	Blank

Table 28-1

FORMAT FOR SECTION 5, SCHEDULE 1, RCS CSCFA-218 REPORT  
(ALL FUNCTIONAL COST ACCOUNT DATA EXCEPT APF SUPPORT TO MWR)

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	FY
5-8	4	Basic symbol
9-13	5	Blank
14-15	2	OA
16	1	Blank
17-20	4	ASN
21-28	8	AMSCO
29-32	4	EOR
33-37	5	FSN
38-39	2	Blank
40-52	13	Amount
53-55	3	AMSCO (9th through the 11th positions)
56-61	6	Report control symbol (Constant RCS218)
62-66	5	Functional cost account (FCA) (Direct only)
67-68	2	AO
69-73	5	Blank
74	1	First digit TRC (constant 2)
75	1	Blank
76	1	Second digit TRC (constant 6)
77-79	3	Accounting date (MMY) (that is, 104 = OCT 84)
80	1	Blank

Table 28-2

FORMAT FOR SECTION 5, SCHEDULE 2, RCS CSCFA-218 REPORT  
(APF SUPPORT FOR MWR)

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	FY
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	OA
16	1	Blank
17-20	4	ASN
21-28	8	AMSCO - See Note 1
29-32	4	EOR
33-37	5	FSN (only when TRC equals 26 and RP 62 equals "R")
38-39	2	Blank
40-52	13	Amount
53-55	3	AMSCO (9th through 11th Position)
56-61	6	Constant 'CFA218'
62-66	5	Functional cost account - See Note 2 (Direct only)
67-68	2	AO
69-73	5	Blank
74-76	3	See Note 3
77-79	3	Accounting date (MMY)
80	1	Blank

Notes:

1. Report at same level as obligations.
2. Position 62 is a constant 'R'; positions 63-64 identify the MWR program code; positions 65-66 identify the NAF installation code (AR 215-1, Table G-1).
3. Position 74 is a constant '2', position 75 is blank, and position 76 is a constant '6'.

Table 28-3

**★FORMAT FOR SECTION 6, SCHEDULE 1, RCS CSCFA-218 REPORT  
(MDEP/SODP EXECUTION DATA)**

Record Position	Field Length	Field Title
1-2	2	Department
3	1	Blank
4	1	FY
5-8	4	Basic symbol
9-12	4	Limit/sub-head
13	1	Blank
14-15	2	OA
16	1	Blank
17-20	4	ASN
21-28	8	AMSCO (left justify and zero fill)
29-32	4	Blank
33-37	5	FSN
38-39	2	Blank
40-52	13	Amount
53-62	10	Blank
★63-66	4	MDEP/SODP
67-73	7	Blank
74	1	Source of funds ( D = direct; F = funded; and A = Automatic
75-76	2	TRC
77-79	3	Accounting date (MMY)
80	1	Blank

★Table 28-4

**STATUS OF ALLOTMENT REPORT (DATA FORMAT)**  
**RCS HAF-ACF-7801 FTP TRANSMISSION**

Position	Character	Data Element	Explanation
1-2	Numeric	OA code**	OA has the same meaning as used in the DA. The value of the code can be determined from the funding document. Coordination with DFAS Center for Sustaining Forces - Indianapolis is required prior to reporting a U.S. Air Force OA.
3-4	Alpha/ numeric	Fund code**	The fund code translates into the basic symbol from which the funding is received. If funds cited on FAD are not covered as listed below, contact DFAS Center for Sustaining Forces - Indianapolis (DFAS-AHDA/IS) the allotter of funds to obtain proper fund code. Fund Code      Basic Symbol 30 3400      Operation and Maintenance, Air Force 25 3300      Military Construction, Air Force 29 3600      Research, Development, Testing, and Evaluation 53 3830      Military Construction, Air Force National Guard 54 3740      Operation and Maintenance, Air Force Reserve 57 3730      Military Construction Air Force Reserve 58 3840      O&M, Air Force National Guard H9 7042      Family Housing, Air Force
5	Numeric	Operating budget year	Operating budget year is the year in which the funds allotted first became available for obligation.
6-7	Alpha/ Numeric	Program/FY**	FY in which the transaction being reported was completed.
8-13	Alpha/ Numeric	Budget program activity code**	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.
8-11	Alpha/ Numeric	Budget project	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.
12-13*	Alpha/ Numeric	Budget subproject	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.
8-10	Numeric	Major force program	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.
14-19	Alpha/numeric	Program element	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.

Table 28-5

STATUS OF ALLOTMENT REPORT (DATA FORMAT) (CONTINUED)  
RCS HAF-ACF-7801 FTP TRANSMISSION

Position	Character	Data Element	Explanation
20-22	Numeric	Function category	The subsidiary accounting classification or equivalent to the AMSCO is involved here. This data is to be taken from the funding document.
23-27	Numeric	Expense resource/ investment code	The EOR code left justified and zero filled.
28-33	Numeric	Material program code**	Equivalent to U.S. Army's material category code.
28-31	Alpha/ Numeric	Hospital location code	Hospital Location code is not used. No entry.
28-31	Numeric	Budget authorization account	Budget authorization account number identifies the specific construction project involved. Used only with Military Construction, Air Force, transactions.
34-37	Alpha/ Numeric	Responsibility center/Cost center	Identifies the using organization for Operations and Maintenance, Air Force, transactions.
38-39	Alpha/ Numeric	Country code	Country codes as they appear in AR 37-100-FY.
40-42	Alpha/ Numeric	Case code	Case codes applicable to foreign military sales only.
43-45	Numeric	Sales code	Sales codes identify the customer buying.
46	Alpha/ Numeric	Vendor type	Vendor type identifies and classifies the activity making sale.
47	Alpha/ Numeric	Emergency and special program	Blank.
48	Alpha/ Numeric	Report code**	Report code distinguishes between direct and reimbursable activity. Code 1 is direct and code 2 is Reimbursable.
49	Alpha/ Numeric	Record type**	Record Type differentiates between detail (D) or summary (S) records.
50-52	Alpha/ Numeric	Contract category code**	Contract Category code identifies the contractor involved in the reported transaction.
53-60			Not used
61	Alpha/ Numeric	Balance ID-1	Balance ID code identifies the type of transaction that the succeeding amount field represents.
62-75	Numeric	Balance ID-1 Amount	Balance ID code identifies the type of transaction that the succeeding amount field represents
(This data field may occur as many times as needed not to exceed 14 repetitions.)			
256	Alpha/ Numeric	Balance ID-14	
257-270	Numeric	Balance ID-14 Amount	

\* Multi-use fields or lower level breakout of fields

\*\*The only data fields, except amounts, that will be reported for the contract category code reports.

Table 28-5 (Continued)

## STATUS OF ALLOTMENT REPORT (BALANCE ID CODES)

Balance ID Code	Description
Report code 1--Direct funds	
A	Cumulative allocations
B	Annual budget authorization
C	Commitments outstanding
E	Accrued expenditures paid
G	Annual expense authority
H	Quarterly expense authority
I	Initiations outstanding
K	Annual program authorizations
N	Expenditure authority reservations
O	Undelivered orders outstanding
S	Balance unfilled orders beginning of period
S	Undelivered orders outstanding beginning of FY
U	Accrued expenditures unpaid
Y	Emergency and Special Program (ESP) approved annual program
Z	ESP estimated annual program
Report code 2--Reimbursements	
J	Anticipated reimbursements (Total)
W	Anticipated reimbursements (Quarterly)
D	Balance, unfilled orders end of period
F	Balance, filled orders (uncollected)
R	<u>Cumulative collections</u>

Table 28-6

**RCS CSCFA-112 (STATUS OF REIMBURSEMENTS), PARTS III THROUGH VIII  
(TRANSACTION REPORT CODES FOR DEBT MANAGEMENT DATA)**

**Part III through VII--Section I (Reconciliation)**

		Beginning A/R (Prior 30 Sep)	New A/R (FYTD)	Repayments (Collections on all Receivables)	Reclassified Accounts	Written off
III	Funded	C1	CP	CR	CT	CW
IV	Automatic	D1	DP	DR	DT	DW
V	Other	F1	FP	FR	FT	FW
VI	Travel advances	H1	HP	HR	HT	HW
VII	Other advances	W1	WP	WR	WT	WW

**Section II (Outstanding Receivables)**

		-----Days Delinquent-----										
		Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables
III	Funded	CX	CX	CX	CX	CX	CX	CX	CX	CX	CX	CY
IV	Automatic	DX	DX	DX	DX	DX	DX	DX	DX	DX	DX	DY
V	Other	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX	FY
VI	Travel advances	HX	HX	HX	HX	HX	HX	HX	HX	HX	HX	HY
VII	Other advances	WX	WX	WX	WX	WX	WX	WX	WX	WX	WX	WY

**Section III (Rescheduled Receivables)**

		-----Days Delinquent-----										
		Not Delinquent	1-30	31-60	61-90	91- 120	121- 180	181- 360	>1yr <2yrs	>2yrs <3yrs	Over 3yrs	Noncurrent Receivables
III	Funded	CV	CV	CV	CV	CV	CV	CV	CV	CV	CV	C2
IV	Automatic	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	DZ	D2
V	Other	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	FZ	F2
VI	Travel advances	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	HZ	H2
VII	Other advances	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	WZ	W2

**Part VIII--Section I**

**Subsection A -- Interest on Reimbursable and Other Receivables**

Beginning Interest	New Interest	Interest Collected	Interest Written off
C3	C4	C5	C6

**Subsection B -- Penalties**

Beginning Balance Penalties	New Penalties	Penalties Collected	Penalties Written off
L3	L4	L5	L6

**Subsection C -- Administrative Charges**

Beginning Balance Admin Charges	New Admin Charges Assessed	Admin Charges Collected	Admin Charges Written off
P3	P4	P5	P6

Table 28-7

RCS CSCFA-112 (STATUS OF REIMBURSEMENTS), PARTS III THROUGH VIII  
(TRANSACTION REPORT CODES FOR DEBT MANAGEMENT DATA) (CONTINUED)

Part VIII -- Section II

Subsection A -- Interest

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC AX.
- b. Column II, age code B and TRC AX.
- c. Column III, age code C and TRC AX.
- d. Column IV, age code D and TRC AX.
- e. Column V, age code E and TRC AX.
- f. Column VI, age code F and TRC AX.
- g. Column VII, age code G and TRC AX.
- h. Column VIII, age code H and TRC AX.
- i. Column IX, age code J and TRC AX.
- j. Column X, age code K and TRC AX.

Subsection B - penalties

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC LX.
- b. Column II, age code B and TRC LX.
- c. Column III, age code C and TRC LX.
- d. Column IV, age code D and TRC LX.
- e. Column V, age code E and TRC LX.
- f. Column VI, age code F and TRC LX.
- g. Column VII, age code G and TRC LX.
- h. Column VIII, age code H and TRC LX.
- i. Column IX, age code J and TRC LX.
- j. Column X, age code K and TRC LX.

Subsection C - Administrative charges

Report the appropriate miscellaneous receipt account (see DFAS-IN Manual 37-100-FY).

- a. Column I, age code A and TRC PX.
- b. Column II, age code B and TRC PX.
- c. Column III, age code C and TRC PX.
- d. Column IV, age code D and TRC LX.
- e. Column V, age code E and TRC PX.
- f. Column VI, age code F and TRC PX.
- g. Column VII, age code G and TRC PX.
- h. Column VIII, age code H and TRC PX.
- i. Column IX, age code J and TRC PX.
- j. Column X, age code K and TRC PX.

Table 28-7 (Continued)

RECORD FORMAT FOR RCS CSCFA-112 (STATUS OF REIMBURSEMENTS)  
PARTS III THROUGH VIII

Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	OA
16-17	Blank
18-20	Detail reimbursable source code
21-32	Blank
33-37	FSN
38-39	Blank
40-52	Amount
53-55	Blank
56-60	Number of accounts
61-68	Blank
69	Delinquent age code <sup>1</sup>
70-73	Blank
74-76	TRC (record position 75 blank) <sup>2</sup>
77-78	Accounting month
79	Accounting year
80	Blank

Notes:<sup>1</sup> The following delinquent age codes will be used in record position 69 when TRCs CX, DX, FX, HX, WX, CV, DZ, FZ, HZ, or WZ are reported:

Age Code	Data Classification
A	Not delinquent
B	Delinquent 1-30 days
C	Delinquent 31-60 days
D	Delinquent 61-90 days
E	Delinquent 91-120 days
F	Delinquent 121-180 days
G	Delinquent 181-360 days
H	Delinquent Over 1 yrs, Less than 2yrs
J	Delinquent Over 2 yrs, Less than 3 yrs
K	Delinquent Over 3 yrs

<sup>2</sup> TRCs are listed in Appendix C of DFAS-IN Regulation 37-1, or the succeeding regulation, when published.

Table 28-8

RECORD FORMAT FOR RCS CSCFA-112 (STATUS OF REIMBURSEMENTS)  
PARTS I AND II

Record Position	Data Classification
1-8	Appropriation
9-12	Limitation
13	Program year
14-15	OA
16	Constant 7
17	Constant 0
18-20	Reimbursement source code (detail)
21-31	AMSCO
32	Blank
33-37	FSN
38-39	Customer order type
40-52	Amount (X in record position 52 = credit)
53-56	ASN
57-61	Blank
62-63	Accounting month
64-65	Blank
66	Accounting year
67-68	AO
69-72	DSSN
73	Blank
74-76	TRC (record position 75 blank)
77-78	Month
79	Year
80	Blank

Table 28-9

## CORRELATION OF STATEMENT 4A AND QUARTERLY STRATIFICATION REPORT

RCS DD-COMP(M)-1302 (Inventory Status and Transaction Statement)	RCS CSGLD-1438 (Quarterly Stratification Report)
Peacetime stock	Line 13, columns c and d, for NICPs; line 4, columns D and E, for overseas commands and CONUS installations.
Mobilization acquisition protectable	Line 4, columns c and d, for NICPs; line 3, columns D and E, for overseas commands and CONUS installations.
Applicable in transit and other stocks	In transit portion of due-ins stratifying to lines listed above for columns 2 and 3, plus any assets in other inventory accounts that apply to requirements reported in the RCS CSGLD-1438 report for these same lines.
Inapplicable in transit and other stocks	Inventory in accounts other than 1340 that does not apply to requirements stated in the RCS CSGLD-1438 report for NICPs on lines 4 and 13, and for overseas commands and CONUS installations on lines 3 and 4.
On-hand inapplicable stocks	All on-hand inventory stratifying to apportionment year and budget year demands, retention levels, or war reserve acquisition balance and excess. NICPs lines 23 and 26 through 30; all other, lines 5 through 30.
Mobilization acquisition balance (memo)	NICPs line 26; all other, line 6.

Table 28-10

## FORMAT FOR FTP SUBMISSION OF STATEMENT 6

Record Position	Data Element
1-12	Actual past year
13-24	Actual to date
25-36	Current Annual Operating Budget (AOB)
37-48	Proposed revised AOB
49-60	Estimated budget year
61	Blank
62	Materiel Category
63-68	Fiscal Station
69	DBOF-SMA Division
70-72	Line Number
73-75	Blank
76	Data Code
77-78	Month
79	Blank
80	Blank

Table 28-11

## SAMPLE OF STATEMENT 6--REIMBURSABLE ISSUES

(Branch office name)

## Statement 6--Reimbursable Issues

Customer	Current FY	Actual to date
1. This department.		
A. MIL PER,		165,655,376.49
B. OPER & Maint,		559,412,342.74
C. National Guard.		25,000,719.64
D. Reserve Personnel,		21,983,748.72
E. Oper & Maint, Reserve.		40,020,842.07
F. Procurement Appns.		5,400.39
G. RDTE.		5,805,490.62
H. All other.		3,890,278.39
I. Total.		821,774,199.06
2. Other agencies of DoD.		
A. Navy.		270,086.57
B. Air Force.		1,743,533.74
C. Marine Corps.		689,164.92
D. DWCF-DMA.		
E. DWCF-SMA,.		
F. DWCF-SMA,		
G. DWCF-SMA,		463,555.18
H. DWCF-SMA,		
I. DWCF-SMA,		
J. DWCF-SMA,		
K. DWCF-SMA,		
L. DWCF-SMA,		
M. Other DWCF Business Areas.		
N. Defense Logistics Agency.		665,752.72
O. MAP (002) and (004 CODE C).		
P. MAP--all other.		254,817.20
Q. All other.		
R. Total.		4,086,910.33

Table 28-12

## SAMPLE OF STATEMENT 6--REIMBURSABLE ISSUES (CONTINUED)

Customer	Current FY Actual to date
3. Other U.S. Government agencies.	
A. Dept of State.	1,138.42
B. U.S. Coast Guard.	63,083.60
C. Veterans Administration.	9,130.05
D. General Services Administration.	
E. Corps of Civil Engineers.	4,963,757.32
F. Dept of Education.	9,766.63
G. Atomic Energy Commission.	
H. All other.	1,617,376.78
J. Total.	6,664,252.80
4. Foreign military sales.	
A. FMS (supply support arrangements).	37.88
B. FMS (all other).	137,822.64
C. Total.	137,860.52
5. All other.	
A. Cash sales.	8,135,872.87
B. Nonappropriated funds.	3,323,794.30
C. All other.	125,648.64
D. Total.	11,585,315.81
6. Reimbursable issues--total	844,248,538.52
7. Sales credits and allowances.	
A. Materiel returns credits applied.	39,003,769.54
B. Allowance granted for stock losses.	
C. Price reduction on sales.	1,900,239.34
8. Reimbursable issues--total--net	803,344,529.64
9. Issues against stock withdrawal authority.	52,547.40

Table 28-12 (Continued)

PREPARATION INSTRUCTIONS FOR COMPLETING STATEMENT 6  
(REIMBURSABLE ISSUES)

Column and description

1. This department. Report on separate lines the amount for each separate applicable appropriation.
2. Other agencies of DoD. Report on separate lines the amount for each of the other components by department or agency name, MPA(002) and (004 Code C), and MAP all other components.
3. Other U.S. Government agencies. Report on separate lines the amount for each of the other Government agencies, by agency name.
4. Foreign military sales. Report on separate lines the amount for FMS--Supply Support Arrangements and FMS--all other, under provisions of the Foreign Military Sales Act of 1968.
5. All other. Report on separate lines the amount of cash sales and reimbursable issues made to--
  - a. Foreign, State, and municipal governments.
  - b. Nonappropriated funds.
  - c. National Association for the Promotion of Rifle Practice.
  - d. Boy and Girl Scouts.
  - e. Similar organizations.
6. Reimbursable issues (net). Sum of lines 1I, 2R, 3J, 4C, and 5C. It must equal the balances from Account 5101.0 - Revenue from Cost of Goods Sold-DWCF.
7. Sales credits and allowances.
  - a. Materiel returns credits applied. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments.
  - b. Allowances granted for stock losses. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments (USAMC Wholesale Division only).
  - c. Price reduction on sales. Balance from a subaccount to Account 7291.0 - Inventory Losses or Adjustments.
8. Reimbursable Issues--net. Line 6 minus lines 7a, b, and c.
9. Issues against stock withdrawal authority. Net change in GLAC 2311.0 - Unearned Revenue from Government Agencies and Funds, and from a subaccount to GLAC 3231.0 - Transfers--Out to Others Without Reimbursement.

Table 28-12 (Continued)

## GENERAL LEDGER TRIAL BALANCE RECORD FORMAT (CONTROL RECORD)

Position	Description	Remarks
1-2	Department	For example 21 for Army and 97 for OSD.
3-4	Fiscal Year	FY the funds were appropriated (position 3) and the FY the funds expire (position 4). For appropriations with an alpha FY, enter it in positions 3 & 4.
5-8	Basic Symbol	For example, 2020 for OMA.
9-12	Limitation	Report limitation for Dept. 97 appropriations (excluding 97X8242). Zero fill for all other appropriations.
13	Program year	Zero fill (reserved for future use).
14-15	Operating agency	OA responsible for the allotment serial number. For outbound cross disbursing and TFOs, enter the OA used for RCS CSCFA-302 reporting (for example, OAs 00, 90, or 99); for interfund disbursements, enter the OA AA.
16-19	Allotment serial	Report allotment serial number. Zero fill when allotment serial number is not required (that is, when the trial balance OA is equal to AA, 00, 90, and 99) or for Miscellaneous Receipt and Deposit Fund accounts.
20-25	Fiscal station number	Submitting FSN. When one FSN is accounting and reporting for another, submit separate trial balance for each.
26-39	Dollar control total	The algebraic sum of all detail record amounts in the trial balance submission. Consider all detail record amounts, without regard to the debit (D) or credit (C) indicator, when computing this amount. After adding all values, report algebraic sum with no sign. Right justify.
40-41	Detail record total	The total number of records in the submission. (Note three GLAC balances can be reported on each detail record).
42-44	Trial balance number	The number of the trial balance. For example, if this is the first of four trial balances, enter 001.
45-47	Trial balance control number	The total number of trial balances being submitted. For example, if there are four trial balances being submitted, enter 004.
48-51	Accounting date	The calendar month and year (MMYY). For example Oct 99 would be 1099.
52-79	Blank	No entry in this field.
80	Control Record Indicator	Constant "C"

Table 28-13

## GENERAL LEDGER TRIAL BALANCE RECORD FORMAT (DETAIL RECORD)

Position	Description	Remarks
1-6	GLAC	The GLAC number. Left justify and zero fill.
7	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
8-21	Amount	The absolute value of the account (right justify).
22-27	GLAC	The GLAC number. Left justify and zero fill.
28	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
29-42	Amount	The absolute value of the account (right justify).
43-48	GLAC	The GLAC number. Left justify and zero fill.
49	DR/CR indicator	"D" if the account has a debit balance; "C" if the account has a credit balance.
50-63	Amount	The absolute value of the account.
64-66	Trial balance number	The number of the trial balance. For example, if this is the first of 4 trial balances being submitted, enter 001.
67-72	FSN	The FSN of the submitting installation.
73-80	Blank	No entry in this field.

Table 28-14

CONTROL RECORD FORMAT FOR E-MAIL TRANSMISSION OF NEGATIVE  
UNLIQUIDATED OBLIGATIONS (NULOS) - CONDITION 3 REPORT

Record Position	Data Element
1-4	Zero fill
5-9	Fiscal Station Number
10-30	Zero fill
31-43	Total dollars
44-47	Accounting Month (MM/YY)
48	Constant "C"

Table 28-15

TRANSACTION RECORD FORMAT FOR E-MAIL TRANSMISSION OF NEGATIVE UNLIQUIDATED OBLIGATIONS (NULOs) - CONDITION 3 REPORT	
Record position	Data element
1-2	Operating Agency
3-4	Zero Fill
5-9	Fiscal Station Number
10-11	Department code
12-13	Beginning Fiscal Year
14-17	Basic symbol
18-21	Limit
★22	Zero Fill
★23	*Age Code
24-30	Number of open cases
31-43	Dollar value of open cases - include cents
44-47	Accounting Date (MM/YY)

*AGE CODE	
Age	Code
0-30	A
31-60	B
61-90	C
91-120	D
121-180	E
181-360	F
★361-10/00	G
★09/00-04/94	H
★PRE 4/94	J

★Table 28-16

NEGATIVE REPORT FORMAT FOR E-MAIL TRANSMISSION OF NEGATIVE  
UNLIQUIDATED OBLIGATIONS (NULOS) - CONDITION 3 REPORT

Record Position	Data Element
1-4	Zero fill
5-9	Fiscal Station Number
10-30	Zero fill
31-43	Zero fill for dollars
44-47	Accounting Month (MM/YY)

File Transfer Instructions for NULO Formats in Tables 28-16 through 18:

1. Each submission will consist of a minimum of two records - a control record plus a transaction record or negative report.
2. Report only the requested data in the report format.
3. Report all amounts and counts as positive.
4. Report the amounts in dollars and cents.
5. All positions should be right justified.
6. Zero fill all fields not used.
7. Include the four-position limit (subhead) for all Department 97 appropriations.
8. Report the actual, responsible operating agency (OA) in the operating agency field.
9. Do not include the date/time in the file name.

Table 28-17

## COMPUTATION TABLE, RCS DD-COMP(SA) 1466

Cost Category	Cost Basis
Military personnel	Hours worked times hourly rate as published by military personnel services. Accelerate for retirement, leave, holiday pay, and other personnel costs.
Civilian personnel	Hours worked times each employee's hourly rate of pay plus applicable current leave and Government contribution factors per budget staff.
Subsistence (from appropriated fund dining facilities)	Current meal rates. Include per diem surcharges to assure full cost for food preparation and service.
Quarters	Estimates derived from civil engineer or housing authority records. Cost should be net of any payments made by quartered personnel.
Travel, transportation, per diem, and other authorized personnel expenses	Entitlement amounts authorized in the Joint Travel Regulation, and Joint Federal Travel Regulation. Actual payment vouchers will be used when available.
Transportation of things	Actual amounts paid. For estimated amounts payable use transportation rates issued by the Military Traffic Management Command (MTMC) will be used.
Loaned plant and investment equipment (other than aircraft)	The sum of annual depreciation plus interest on investment. Interest is computed at 10 percent of the net book value of the plant or equipment--that is, the acquisition cost plus the cost of additions less accumulated depreciation.
Contractual services	Acquisition price of goods or services provided plus cost of any related contract administration.
Fixed- and rotary-wing aircraft	Prevailing Government rates as provided by applicable governing regulations.
Motor vehicle usage	Current average rates per mile. Obtain the rates from the applicable governing regulations/reports.
Consumable materials and supplies	Standard inventory prices.

Table 28-18

## SUMMARY BILLING RECORD FORMAT

Record Position	Field Legend	Explanation and Instructions
1-3	Document identifier	Enter F or G, as appropriate, in record position 1. Enter transaction code S1 or S2, as appropriate, in record positions 2 and 3.
4	Blank	Leave blank.
5-7	Number of supporting detail records	Enter number of detail billing records, including retail loss allowance and adjustment records, in support of summary billing record (not to exceed 494).
8-18	Appropriation/fund credited for DoD or blank for GSA	Billing office enters complete appropriation/fund symbol of the selling DWCF or appropriation or blank for GSA.
19-21	Routing identifier of billing office	Perpetuate from detail billing record.
22-29	Blank	Leave blank.
30-35	Address of billed office	Enter "Bill To" address as perpetuated from MILSTRIP requisition and detail materiel billing record.
36-38	Year/month of credit	Enter year/month billing was prepared; for example, July 1992 should be entered as 207.
39	Blank	Leave blank.
40-44	Bill number	To be entered by billing office using a digit classification. Each summary billing record to be assigned a unique number.
45-50	Address of billing office	Enter MILSTRIP (DODAAD) FEDSTRIP code of billing office. See DoD 4000.25-D or FPMR 101-2.100, respectively.
51	Blank	Leave blank.
52-53	Appropriation/fund code	The billing office enters the complete accounting symbol of the buying appropriation/fund as related to the fund code in record positions 52-53 (left justify).
54-60	Dept/FY/Basic symbol	Enter 2 position Department code, 1 position fiscal year, and 4 position basic symbol.
61-64	Limit/sub-head	Enter 4 position limit/sub-head (if applicable).
65-73	Amount	Enter net charge or credit amount of supporting detail materiel billing records, including retail loss allowance and adjustment records.
74-79	Blank except X in record position 79 for GSA summary	GSA will enter X (11) high punch in record position 79 when amount in first summary card exceeds \$9,999,999.99.
80	Not used	Leave blank.

Table 28-19

## RECORD FORMAT FOR NON-LETTER OF CREDIT SOA RECORD

Record Pos.	Data Element	Characteristics	Completion Instructions
1-2	Department	Numeric	
3-7	Blank		
8-15	Deposit ticket number or document number	Numeric	Deposit ticket document from SF 215 (Deposit Ticket) for each deposit assembled and either delivered or dispatched to the depository. This information is required only for deposits (transaction code 420 with a special code of 2). For OPAC Payments & Collections (transaction code 280) an eight digit document number is required.
16	Blank		
17-24	Debit voucher number	Numeric	Debit voucher number directly from SF 5515 (Debit Vouchers) being reported (debit voucher is prepared by disbursing). This information is required only for deposits (debit vouchers) (transaction code 420 with special code 3).
25	Blank		
26-31	Check issue deposit	Numeric	Check issue date for transaction codes 210, 211, or 212 as year and month (YYMM) with the day position blank or the date appearing in block 2 on SF 215 as year, month, and day (YYMMDD) when reporting deposit dates for deposits (transaction code 420 with a special code of 2). For OPAC Payments & Collections (transaction code 280) record the date on the document used for input into the OPAC system.
32-37	Date	Numeric	Date shown in blk 2 of SF 215 for deposits (transaction code 420 with special code 2) or SF 5515 when reporting deposit debit vouchers (transaction code 420 with a special code 3).
38-39	Blank		
40-52	Amount	Numeric	Enter the amount reported. The amount will be right justified & zero filled with a credit shown as X in record position 52.
53-61	Blank		
62-64	Transaction code	Numeric	3-digit Treasury transaction code as shown in Table 28-25.
65	Blank		
66	Special code	Numeric	Single-digit Treasury Department special code as explained in Table 28-25 to complete the identification of the item .
67-69	Blank		
70-73	DSSN	Numeric	
74-76	TRC	Alpha/numeric	Financial data reporting identifier 0AR as a constant. Letter of credit data will not be accepted from those stations not cleared by DFAS Center for Sustaining Forces - Indianapolis to conduct business within that area.
77-79	Blank		
80	Record type	Numeric	Constant 4 in all records. Any report received and processed after the cutoff date for SOA reporting will have a record type T entered by DFAS Center for Sustaining Forces - Indianapolis.

Table 28-20

## RECORD FORMAT FOR LETTER OF CREDIT ACCOUNTABILITY

Record Position	Data Element	Characteristics	Completion Instructions
1-2	Department identification	Numeric	
3-39	Blank		
40-52	Amount	Numeric	Enter the amount being reported. The amount will be right justified and zero filled with a credit shown as X in record position 52.
53-61	Blank		
62-64	Transaction code	Numeric	Transaction code number 215 as a constant.
65	Blank		
66	Special code	Numeric	Special code number 1 as a constant.
67-69	Blank		
70-73	DSSN	Numeric	
74-76	TRC	Alpha/numeric	Financial data reporting identifier 0AS as a constant.
77-79	Blank		
80	Record type	Numeric	Constant 4 in all records. Any report received and processed after the cutoff for SOA reporting will have a T entered in the record type field by DFAS Center for Sustaining Forces - Indianapolis.

Table 28-21

## CORRELATION BETWEEN RCS CSCFA-302-A AND SF 1219 (RCS GAO-1002)

302A Trans Cd	TD Special Cd	SF 1219 Line #	Description
Part A, Transactions During Period Affecting Accountability			
100	1	1.0	Total accountability beginning of period
		2.0	Increases in accountability
210	2	2.1	Checks issued on U.S. Treasury
211	2	2.1	Adjustments to prior month check issues - TD Fm IRS 5206
212	2	2.1	Adjustment to prior month check issues other.
215	1		Letters of Credit
237	1	2.37	Transfers from other disbursing offices
280	1	2.8	OPAC Payments & Collections
		4.0	Decreases in accountability
410	1	4.1	Net disbursements
		4.2	Deposit tickets presented or mailed to bank
420	2		(SF 215)
420	3		(SF 5515)
437	1	4.37	Transfers to other disbursing officers
500	1	5.0	Total accountability close of period
Part B, Analysis of Incumbent Officer's Accountability			
		6.1	Name and location of depository
610	6		Foreign currency
610	7		Negotiable instruments and traveler's checks
610	8		U.S. dollars
		6.2	Cash on hand
620	6		Foreign currency
620	7		Negotiable instruments and traveler's checks
620	8		U.S. dollars
630	1	6.3	Cash - Undeposited Collections
		6.5	Cash in custody of U.S. Government cashiers
650	6		Foreign currency
650	7		Negotiable instruments and traveler's checks
650	8		U.S. dollars
		6.6	Cash in transit
660	6		Foreign currency
660	7		Negotiable instruments and traveler's checks
660	8		U.S. Dollars
710	8	7.1	Deferred charges--vouchered items
720	8	7.2	Receivables--check overdrafts
730	8	7.3	Losses of funds
740	8	7.4	Receivables--dishonored checks
790	8	7.9	Other--use only after clearance from DFAS Center for Sustaining Forces - Indianapolis
Part C, Analysis of Predecessor Officer's Accountability			
920	8	9.2	Receivables--check overdrafts
930	8	9.3	Loss of funds
940	8	9.4	Other accountability

Table 28-22

### FORMAT FOR STATEMENT OF TRANSACTION RECORD

Record Position	Data Element	Character	Completion Instructions
1-2	Appropriation department	N	
3	Blank/Merged FY	A/N	Identify the original fiscal year of funds obligated for merged account charges reported.
4	Fiscal year designator	A/N	
5-8	Appropriation basic symbol	N	
9-12	Appropriation limitation	A/N	
13	Program year	A/N	Program year is required for 0804 and 4090. Use a "C" to identify payments made from unexpired accounts for obligated balances canceled. Zero fill for all other accounts.
14-15	Operating agency	A/N	Use the funded OA with TRC 27*, 32A or B, 33*, or 36A. Use OA 00 with TRC 36B or 36C. For transactions in TRC 32C or D, use the OA providing the major funding for the DO. For TRC 34A, use OA 90.
16	Reimbursement designator	N	Enter 7 for reimbursement collections, otherwise enter 0.
17	Blank		
18-20	Reimbursement source code	A/N	Reimbursement source codes are to be reported at the three-position level.
21-26	Army management structure code	A/N	The Army management structure code will be carried at the level prescribed in DFAS-IN Manual 37-100-FY, but in no case more detailed than six positions except for research, development, test, and evaluation.
27-31	Activity account	A/N	For TRC 33* citing Military Assistance Program/ International Military Education and Training expenditures, zero fill position 27 and enter the record control number (RCN) in positions 28-31. If citing RDTE, enter last three positions of the project code in positions 27-29; zero fill 30-31. For TRC 32A citing MPA and AMSCO 1010, 1110, or 1310, enter the military pay code in positions 29-30; zero fill position 31; for TRC 32A citing MPA and AMSCO 1090 and 1190 include date structure DDMMY. All others will be zero filled.
32-37	Fiscal station number	N	For TRC 27*, 33*, 32A or B, 34A, and 36C, enter a 0 in position 32 followed by the funded fiscal station number. For TRC 32C and D, enter the fiscal station of the DO reporting the transaction in the same manner as for the preceding TRCs. For TRC 36A, enter either the appropriate Air Force fiscal station or 666666 for foreign currency on DOD accounts or 077777 for foreign military sales self-reimbursement. For TRC*36B citing the funds of a Department of Defense staff activity, such as Defense Logistics Agency, enter the fiscal station in the same manner as for 33*, for all services.
38-39	Site Code		Enter the applicable Site Code. Current Site Codes are available on the DFAS-IN Webboard: <a href="http://www.asafm.army.mil">www.asafm.army.mil</a> .

Table 28-23

## FORMAT FOR STATEMENT OF TRANSACTION RECORD (CONTINUED)

Record Position	Data Element	Character	Completion Instructions
40-52	Amount in dollars and cents	N	Enter the amount being reported. Amount will be right justified and zero filled with a credit shown as X in record position 52.
53-56	Allotment Serial Number	A/N	For appropriation 21R5095 and 21X5095. enter the allotment serial number.
57-58	Transmittal number	A/N	For TRC 34A and 36B, enter the transmittal number as follows: The value in 57 for October is A; November--B; December--C; January--D; February--E; March--F; April--G; May--H; June--J; July--K; August--L; September--M. The value in 58 for all months is 1 through 5 that indicates the week of the month. Defense Contract Administration Service Region (DCASR) are authorized to use alpha characters as their TLs are released daily.
59-61	DO date (MMY)	N	
62-67	DO voucher number/ EOR	A/N	For TRC 34A and 36B, enter the disbursing office voucher (DOV) number. For TRC 33A and 36A. enter the DOV for foreign military sales transaction. For open allotments, enter the EOR in field 62-65. Leave field 66-67 blank.
68-69	Blank		
70-73	Disbursing station symbol number	N	
74-76	TRC	A/N	Enter the TRC that applies to the transaction from appendix B.
77-79	Blank		
80	Record type	A/N	Enter a constant "4" when reporting a transaction for the first time. Enter a constant "D" when correcting DELMAR errors. Stanfins stations only for all TRC 32A, enter a "7".

Table 28-23 (Continued)

**INSTRUCTIONS FOR PREPARATION OF RCS CSCFA-304  
(FISCAL STATION ACCOUNTING/CLEARANCE RECORDS) (TBO)**

Record Position	Field Legend	Instructions
1-12	Appropriation/limit	Enter appropriation of the obligation or accounts receivable record being liquidated.
1-2		Department
3		Blank
4		Fiscal year
5-8		Basic symbol
9-12		Limitation (zero fill when no limitation required). For appropriations 1080 and 1081, enter the two-digit country code in record positions 10-11.
13	Program year	Enter applicable program year per DFAS-IN Manual 37-100-FY. Use a "C" to identify when disbursements being cleared are for obligated balances canceled. Leave blank or zero fill for all others.
14-15	Operating Agency	Enter Army OA code whose funds are being charged. Otherwise, zero fill.
16	Reimbursement designator	Enter "0" (numeric) for disbursements and "7" for reimbursements.
17	Not used	Leave blank or zero fill.
18-20	Detail reimbursement source code	Applicable only to reimbursements (Reimbursement Designator 7). Enter applicable detail source code.
21-26	AMS account	Enter AMSCO prescribed for expenditure purposes in DFAS-IN Manual 37-100-FY and related edit tables. For example, for OMA appropriation, the first two positions of the AMSCO will be entered in record positions 21-22 and record positions 23-36 would be zero filled (except for open allotments which will be reported at the full six position AMSCO). For reimbursements, enter AMSCO (left justified) at level prescribed for each reimbursement report.
27-31	Activity account	RDTE Record position 27-29--enter last three digits of RDTE project required by DFAS-IN Manual 37-100-FY. Record position 30-31--leave blank or zero fill.
32	Fiscal station number	Enter "0."
33-37	Fiscal station number	Enter the FSN cited on RCS CSCFA-110 report.
38-39	Site Code	Enter the applicable Site Code. Current Site Codes are available on the DFAS-IN Webboard: <a href="http://www.asafm.army.mil">www.asafm.army.mil</a> .
40-52	Amount	Enter the amount of the TBO being reported. Amount should be right justified and zero filled with a credit shown as X in record position 52.
53-56	Allotment serial number	Enter the ASN from the DA-1323 for all specific allotment transactions or the ASN appearing in DA Pam 37-100-FY for all open allotment transactions on all transactions that are accepted. Zero fill for all reject (OA 99) transactions and for any transactions accepted as deposit fund or suspense account activity.

Table 28-24

Record Position	Field Legend	Instructions
57-61	Transmittal number	Record position 57-58-enter the TFO transmittal number as indicated on the TFO report. Record position 59-61-enter the disbursing month and year from TFO (for example,103 (Oct 93)).
62-69	Not used	Normally blank. For FMS transactions, use the FMS voucher number.
70-73	Disbursing station symbol number	Enter paying DSSN.
74-76	Transaction report code	TRC Assignment Trans basic symbol is 203X Procured from Within Federal Government (Procurement) Assign TRC 35B/27K Other 203X Within Fed Govt Outside Fed Govt (Procurement) 35A/27K/ 27L 35D/27K Other Outside Fed Govt 35C/27K, 27L
77-79	Accounting date	Enter a one-digit year and a two-digit month to show the month in which the transaction was processed.
80	Record type	Enter "3."

28-114

**INSTRUCTIONS FOR PREPARATION OF RCS CSCFA-304  
(FISCAL STATION ACCOUNTING/CLEARANCE RECORDS) (INTERFUND)**

Record Position	Field Legend	Instructions
1-12	Appropriation/limit	Enter appropriation of the unliquidated obligation record being liquidated. This will be the same as the appropriation in which the transaction will be reported in the month-end Status of Funds Report.
1-2		Department
3		Identify the original fiscal year of funds obligated for merged account interfund clearances reported; otherwise, field is blank.
4		Fiscal year
5-8		Basic symbol
9-12		Limitation (zero fill when no limitation required). For appropriation 1080, enter the two-digit country code in record positions 10-11.
13	Program year	Enter applicable program year per DFAS-IN Manual 37-100-FY. Use a "C" to identify when interfund clearances are for obligated balances canceled.
14-15	Operating agency	Enter Army OA code whose funds are being charged, or zero fill.
16	Reimbursement Designator	Enter "0."
17-20	Not used	Leave blank or zero fill.
21-26	AMS Account	Army appropriations-enter AMSCO at program/obligations/ expenditure level prescribed in DFAS-IN Manual 37-100-FY for accounting reports. Unused fields will be zero filled. For reimbursements, enter AMSCO (left justified) at level prescribed for each reimbursement report. For other departments, agencies, or accounts for which AMSCOs are not prescribed, zero fill.
27-31	Activity account	RDTE Record position 27-29-enter last three digits of RDTE project required by DFAS-IN Manual 37-100-FY. Record positions 30-31-leave blank or zero fill.
32	Fiscal station number	Enter 0.
33-37	Fiscal station number	Enter the FSN of the allotment to which the transaction pertains.
38-39	Site code	Enter the applicable Site Code. Current Site Codes are available on the DFAS-IN Webboard: <a href="http://www.asafm.army.mil">www.asafm.army.mil</a> .
40-52	Amount	Enter the amount of the interfund transaction being reported. Amount should be right justified and zero filled. If credit disbursement, enter 11 punch in record position 52.
53-56	Allotment serial number	Enter the ASN from the DA-1323 for all specific allotment transactions or the ASN appearing in DFAS-IN Manual 37-100-FY for all open allotment transactions on all transactions that are accepted outright. Zero fill for all tentative acceptances (e.g., accepted under symbol 3885).

Table 28-25

INSTRUCTIONS FOR PREPARATION OF RCS CSCFA-304  
(FISCAL STATION ACCOUNTING/CLEARANCE RECORDS) (INTERFUND)

Record Position	Field Legend	Instructions
57-61	Bill number	Enter interfund bill number from the Summary Billing Card.
62-67	Billed MILSTRIP	Enter Billed MILSTRIP from the Summary Billing Card.
68-73	Billing MILSTRIP	Interfund. Enter Billing MILSTRIP from the Summary Billing Card.
74-76	Transaction report code	If record positions 5-7 equal 203 (procurement), enter "33D." If record positions 5-7 equal other, enter "33C."
77-79	Accounting date	Enter a one-digit year and a two-digit month to show the month in which the transaction was processed.
80	Record type	Enter "3."

Table 28-25 (Continued)

## RECORD FORMAT FOR RCS CSCFA-110 REPORT

Position	Data Element	Description
1-12	Appropriation/limitation	Enter the appropriate department, FY, basic symbol, and limitation.
13	Not used	Leave blank.
14-15	Operating Agency	Enter 90.
16	Reimbursement designator	Enter 7 for reimbursement collections. Otherwise enter 0.
17-26	Not used	Leave blank.
27-28	Transmittal number	Enter the applicable transmittal number.
29-31	Not used	Leave blank.
32-37	FSN	Enter applicable FSN for all services. Five-digit Army FSNs will be preceded with a zero.
38-39	Site Code	Current Site Codes are available on the DFAS-In Webboard: <a href="http://www.asafm.army.mil">www.asafm.army.mil</a> .
40-52	Amount	Enter a summary total of the appropriation vouchers being forwarded.
53-61	Not used	Leave blank.
62-63	Disbursing month	Enter a two-digit code (01 through 12) for calendar year January through December.
64-65	Not used	Leave blank.
66	Disbursing year	Enter the last digit of the calendar year being reported.
67-68	AO	Enter the supervisory AO number of the submitting DSSN.
69	DO department	Enter a constant 1.
70-73	DSSN	Enter DSSN of paying station.
74	TRC	Enter K.
75	Not used	Leave blank.
76	TRC	Enter C.
77-80	Not used	Leave blank.

Table 28-26

**TFO/CROSS-DISBURSING VOUCHER RECORD FORMAT  
FOR RCS CSCFA-110 REPORT**

Position	Data Element	Description
1-2	Appropriation department identification	Enter dpt code of the appropriation or fund reported. Refer to the DFAS Center for Sustaining Forces - Indianapolis expenditure collator.
3	Not used	Leave blank.
4	Fiscal year designator	Enter the chargeable FY.
5-8	Basic/appropriation account	Enter the four-digit symbol being reported.
9-12	Appropriation limitation	Enter the applicable limitation for appropriations/funds that are managed and controlled by limitations. For all other appropriations, these positions will be zero filled.
13	Program year	Enter applicable program year, if basic symbol is 0700 (no year), 3300, 3730, 3830, 5095, 1080, or 4117. Otherwise, leave blank.
14-15	Not used	Leave blank.
16	Reimbursement designator	Enter 7 for reimbursements (C in accounting classification). Otherwise, enter 0.
17-20	Not used	Leave blank.
21-26	AMS or Case/Line for FMS transactions	Enter the applicable AMS, except for FMS transactions. For FMS transactions, enter appropriate case/line number.
27-31	Not used	Leave blank.
32-37	FSN	Enter applicable FSN for all services. Any FSN less than 6 digits will be preceded by leading zeros.
38-39	Site Code	Current Site Codes are available on the DFAS-IN Webboard: <a href="http://www.asafm.army.mil">www.asafm.army.mil</a> .
40-52	Amount	Enter the amount being reported. The amount will be right justified and zero filled. When reporting a reverse disbursement or a normal reimbursement transaction, enter an X in position 52.
53-56	Not used	Leave blank.
57-58	TFO/cross-disbursing transmittal number	Enter applicable transmittal number.
59-61	Disbursing month/year	Enter disbursing month and year; for example, 010 = January 2000.
62-67	DOV number	Enter DOV number for TRC 34A and 36B transactions in support of the RCS CSCFA-110 report for cross-disbursements.
68-69	Not used	Leave blank.
70-73	DSSN	Enter the DSSN making the disbursement or collection.
74-76	Transaction Report Code	Enter applicable TRC.
77-80	Not used	Leave blank.

Table 28-27

**CROSS-DISBURSING CONTROL RECORD FORMAT  
FOR RCS CSCFA-110 REPORT**

Position	Data Element	Description
1-4	RCS number	Constant 0110.
5-13	Not used	Leave blank.
14-15	AO	Enter the supervisory AO number of the submitting DSSN.
16-37	Not used	Leave blank.
38-39	Site Code	Enter Current Site Code.
40-52	Amount	Enter algebraic sum of all voucher records making up the report.
53-54	Transmittal number	Enter two-digit transmittal number.
55-60	Record count	Enter total number of voucher records (do not include textheader and control records).
61-69	Not used	Leave blank.
70-73	DSSN	Enter DSSN of the activity submitting the RCS CSCFA-110 report.
74-75	TRC	Enter 36.(A unique cash disbursement and reimbursement control record identifier.)
76	Not used	Leave blank.
77-79	Accounting date	Enter a one-digit year and two-digit month accounting period; for example, 403 = March 1994.
80	Record type	Constant I (alpha).

Table 28-28

## THE DWCF FUNCTIONAL AREA CODES

FUNCTIONAL AREAREPORTING CODE(NOTE: Use the full name shown  
for each category code reported.)

ARMY		
DEPOT MAINTENANCE	AA	
SUPPLY MANAGEMENT	AC	
INFORMATION SERVICES	AF	
NAVY		
DEPOT MAINTENANCE SHIPYARDS	NA1	
DEPOT MAINTENANCE AVIATION	NA2	
DEPOT MAINTENANCE ORDNANCE	NA3	
SUPPLY MANAGEMENT	NC1	
DISTRIBUTION DEPOTS	NB	
TRANSPORTATION	ND	
BASE SUPPORT		NE
INFORMATION SERVICES	NF	
RESEARCH AND DEVELOPMENT	NH	
MARINE CORPS		
DEPOT MAINTENANCE OTHER	NA4	
SUPPLY MANAGEMENT OTHER	NC2	
AIR FORCE		
DEPOT MAINTENANCE	FA	
TRANSPORTATION	FD	
BASE SUPPORT		FE
INFORMATION SERVICES	FF	
SUPPLY MANAGEMENT		
COST OF OPERATIONS DIVISION	FC0A	
MEDICAL DENTAL SUPPLY MANAGEMENT	FC0B	
GENERAL SUPPORT SUPPLY MANAGEMENT	FC0C	
SYSTEMS SUPPORT SUPPLY MANAGEMENT	FC0H	
FUELS SUPPLY MANAGEMENT	FC01	
COST OF OPERATIONS DIVISION-AEROSPACE FUELS	FC02	
AIR FORCE ACADEMY SUPPLY MANAGEMENT	FC03	
REPARABLE SUPPORT SUPPLY MANAGEMENT	FC04	

Table 28-29

## THE DWCF FUNCTIONAL AREA CODES (CONTINUED)

<u>FUNCTIONAL AREA</u>	<u>REPORTING CODE</u>
DEFENSE AGENCIES	
DEPOT MAINTENANCE	5A
DISTRIBUTION DEPOTS	5B
SUPPLY MANAGEMENT	5C
TRANSPORTATION (MUST REPORT AT 4 POSITION LIMIT)	
AIR FORCE AIR MOBILITY COMMAND	FD11
MILITARY SEALIFT COMMAND	FD20
MILITARY TRAFFIC MANAGEMENT COMMAND	FD30
TRANSPORTATION USTRANS COMMAND	FD40
USTRANSCOM HEADQUARTERS	FD50
DEFENSE COURIER SERVICE	FD60
INFORMATION SERVICES	5F
COMMISSARY OPERATIONS	5J
COMMISSARY RESALE	5K
FINANCIAL OPERATIONS	5L
INDUSTRIAL PLANT EQUIPMENT	5M
REUTILIZATION AND MARKETING	5N
TECHNICAL INFORMATION SERVICE	5P
CLOTHING SALES STORE	5Q
CORPORATE ACCOUNT	5R
LOGISTICS SUPPORT ACTIVITY	5S
DEFENSE INVESTIGATIVE SERVICE	5T

Table 28-29 (Continued)



